MONTANA DEPARTMENT OF ADMINISTRATION

State Financial Services Division
Local Government Services Bureau
Mitchell Building, Room 270, PO Box 200547, Helena, Montana 59620-0547

MONTANA
Big Horn County
121 West Third Street
Hardin, Mt 59034

ANNUAL FINANCIAL REPORT



FISCAL YEAR ENDING JUNE 30, 2015

FOR DEPARTMENT OF ADMINSTRATION USE ONLY

Entered into Database	Date:
Reviewed by System's Staff	

ANNUAL FINANCIAL REPORT FILING FEE FISCAL YEAR ENDING JUNE 30, 2015

	If the local government entity name or mailing address
010201	on the Department's mailing list is inaccurate or has
Big Horn County	changed recently please note the correction below.
121 West Third Street	
Hardin, Mt 59034	

Please return this filing fee form and applicable filing fee with your annual financial report form to:

Montana Department of Administration Local Government Services Bureau Mitchell Bldg - Room 270 PO Box 200547 Helena, MT 59620-0547

<u>PLEASE NOTE:</u> The "Determination of Filing Fee Form" - page 2 of 2 - is designed to be self-calculating. If you choose to print this form and manually fill it in, please adjust the "Filing Fee Owed" in Box #1, based on the Filing Fee Schedule included below. Please revise Box #2 to "YES" if the debt proceeds received by your government indicate that an audit will be required. A manual version of this form can be found on our website at: http://sfsd.mt.gov/lgsb/Forms/AccountingSystemsProgram/6. FilingFeeForms/default.mcpx.

or click on this link: Filing Fee Forms - Montana Department of Administration

If there is an amount listed in BOX #1 of the Determination of Filing Fee Form (page 2 of 2), please include a check or warrant for that amount, made payable to "State Treasurer" in the amount of the required fee.

LOCAL GOVERNMENT ANNUAL FILING FEE SCHEDULE

The following filing fee schedule is required by Section 2-7-514, MCA, and has been adopted as Section 2.4.402 of the Administrative Rules of Montana.

A	Annual Resources Equal	Annual Resources	Filing
	to or GreaterThan:	Less Than	Fee
\$0		\$500,000	\$0
\$500,000		\$1,000,000	\$550
\$1,000,000		\$1,500,000	\$800
\$1,500,000		\$2,500,000	\$950
\$2,500,000		\$5,000,000	\$1,300
\$5,000,000		\$10,000,000	\$1,700
\$10,000,000		\$50,000,000	\$2,500
\$50,000,000			\$3,000

FOR DEPARTMENT OF ADMINISTRATION USE ONLY

GL#	Amount Received:	
	\$	Date:
TD#		
	Ву:	

Determination of Filing Fee Form

Note: This form is self calculating, with defaults of -0- and "NO" in box #1 and box #2. Manual forms can be found on our website by clicking on this link.

FEE REQUIREMENT: As provided by 2-7-514, MCA, each local government required to have an audit under 2-7-503, MCA, shall pay an annual filing fee to the department; the fee schedule shall be based upon the local government's annual revenue amounts. Administrative Rule 2.4.402 defines "revenue" as all receipts of a local government entity from any source excluding the proceeds from bond issuances and other long-term debt.

AUDIT REQUIREMENT: As provided by 2-7-503, MCA, each local government receiving revenue or financial assistance in excess of \$500,000, regardless of the source of revenue or financial assistance, shall have an audit. "Financial Assistance" is defined as including assistance provided by a federal, state, or local government entity in the forms, loans and loan guarantees.

GOVERNMENTAL FUNDS - PAGE 16 (STATEMENT OF REVENUES,	EXPENDITURES, AND CH	ANGES IN FUND BALANCES)
Total Revenues	15,725,324.46	
Other Financing Sources - Proceeds from Sale of Capital Assets	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	
ENTERPRISE FUNDS - PAGE 19 (STATEMENT OF REVENUES, EXPE	NSES AND CHANGES IN F	UND NET ASSETS)
Note: Do not include revenues of Internal Service F	unds	
Total Operating Revenues	0.00	Box #1
Non-Operating Revenues: (Do not include Gain on Sale of		
Capital Assets)		
Taxes/Assessments	0.00	
Licenses/Permits	0.00	
Intergovernmental Revenues	0.00	Filing Fee Owed \$2500.00
Interest Revenues	0.00	,
Other Non-operating Revenues not included above		
Capital Contributions	0.00	
Special and/or Extraordinary Items (Revenues only)	0.00	
ENTERPRISE FUNDS - PAGE 20 (STATEMENT OF CASH FLOWS)		
Proceeds from Sale of Capital Assets	0.00	
TRUST FUNDS - PAGE 22 (STATEMENT OF CHANGES IN FIDUCIAR)	NET ASSETS)	
NOTE: Do not include additions to Investment Trus	t Funds	
Total Additions to Pension & Private Purpose Trust Funds Only	0.00	
Total Revenues for Calculation of Filing Fee	\$15,725,324.46	
	If this amount is less tha	an \$500,000, no filing fee is required to be
	paid. Complete Part II b	elow to determine if there is an audit
	requirement.	
		00 or greater, filing fee and audit are
	required. STOP - No nee	d to complete Part II.
Part II - Determination of Audit Requirement w/ No Filing Fo	ee (Enter Manually)	
Add: Proceeds from Debt provided by a Federal agency, a		

Part II - Determination of Audit Requirement w/ No Filing Fe	e (Enter Manually)		
Add: Proceeds from Debt provided by a Federal agency, a State agency, or another local government:		Box #2	
Board of Investments - InterCAP loan proceeds			
Rural Development Loan proceeds			
Loan/Bond proceeds from State Revolving Fund (SRF/WRF)			
Other: Specify Federal or State agency or other local govt		Audit Required? YES	S
Total Debt Proceeds			
Total Revenues + Total Debt Proceeds	\$15,725,324.46		

If this amount is \$500,000 or greater, you are required to have an audit for the fiscal year.

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INTRODUCTORY

SECTION

LETTER OF TRANSMITTAL

Montana Department Of Administration Local Government Services Bureau 301 S Park Avenue Po Box 200547 Helena, Montana

To Whom It May Concern,

The Annual Report for Big Horn County, Mt for fiscal year ending June 30, 2015 is being submitted electronically with a separate Data Ledger Load. A Separate Data Ledger Load is being submitted with the Annual Report Because the work book for the 2015 Annual Report was modified to more accurately reflect the operating activities of Big Horn County for fiscal year 2015.

Michael you

Michael Opie

Big Horn County Accounting Office

406-665-9884

mopie@bighorncountymt.gov

Big Horn County ELECTED OFFICIALS/OFFICERS

OFFICE	NAME OF COUNTY OFFICIALS/OFFICERS	DATE TERM EXPIRES
Commissioner (Chairperson)	Mr. Chad Fenner	12/31/2016
Commissioner	Mr. Sydney Fitzpatrick	12/31/2018
Commissioner	Mr. George Real Bird III	12/31/2020
Assessor		
Attorney	Mr. Jay Harris	12/31/2018
Auditor		
Treasurer	Ms. Josephine Guptill	12/31/2018
Clerk and recorder	Ms. Kimberly Yarlott	12/31/2018
Clerk of district court	Ms. Karen Yarlott-Molina	12/31/2010
Coroner	Mr.Terry Bullis	12/31/2018
Justice of the peace	Mr. Leroy Not Afraid	12/31/2018
Justice of the peace		
Public administrator		
School superintendent	Ms. Sandra Watts	12/31/2018
Sheriff	Mr. Frank Simpson	12/31/2018
OFFICE	NAME OF CITY/TOWN OFFICIALS/OFFICERS	DATE TERM EXPIRES
Mayor	NAME OF CITY/TOWN OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner	NAME OF CITY/TOWN OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner Councilperson/Commissioner	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner Councilperson/Commissioner	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayer Councilperson/Commissioner City manager Attorney	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner Chymanager Attorney Chief of police	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner City manager Attorney Chief of police Clerk	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayer Councilperson/Commissioner City manager Attorney Chief of police Clerk Clerk/Treasurer	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner City manager Attorney Chief of police Clerk Clerk/Treasurer Finance-Director	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayer Councilperson/Commissioner City manager Attorney Chief of police Clerk Clerk/Treasurer Finance-Director Police Judge	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	
Mayor Councilperson/Commissioner City manager Attorney Chief of police Clerk Clerk/Treasurer Finance-Director	NAME-OF-CITY/TOWN-OFFICIALS/OFFICERS	

IN ACCORDANCE WITH STATE LAW, I HEREBY TRANSMIT THE
Big Horn County
ANNUAL FINANCIAL REPORT FOR THE
FISCAL YEAR ENDING JUNE 30, 2015

Respectful	ly su	bmit	ted;
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The state of the s	
County Clerk and Recorder	
	12/8/2015

Date

FINANCIAL SECTION

MANAGEMENT'S DISCUSSION AND

ANALYSIS

The following discussion and analysis of Big Horn County's financial performance provides an overview of the government's financial activities for the year ended June 30, 2015. Please read the information here in Conjunction with our financial statements and notes to the basic financial statements.

Financial Highlights

Assets exceeded Liabilities by \$43,269,778.55 (net Position). This amount is classified as Net Investment in capital Assets, restricted or unrestricted net position. Total net position decreased \$5,840,041.23 as result of the prior year adjustment for GASB 68.

During the year, our government had \$251,956.23 of excess revenue over expenditures for the fiscal year.

The general fund balance decreased from \$4,069,166.18 to \$3,771,095.14. The decrease is partly due to prior year adjustment of \$307,948.50.

The total governmental Fund balances increased \$251,956.23.

At the present time, Big Horn County remains debt free.

Using this Annual Report

This annual report consists of a series of financial statements. The government-wide financial statements provide information about the activities of the government as a whole and present a longer term view of the finances. For governmental funds, fund statements tell how these services were financed in the short term, as well as, what remains for future spending, fund financial statements also report the government's operations in more detail than the government-wide statements by providing information about the most significant funds. The remaining statements provide financial information about activities for which the government acts solely as a trustee of agent for the benefit of those outside of the government.

Overview of the Financial Statements

This annual report consists of a series of financial statements. The government-wide financial statements provide information about the activities of the government as a whole and present a longer-term view of the finances. For government funds, fund statements tell how these services were financed in the short term, as well as what remains for future spending. Fund financial statements also repot the government's operations in more detail than the government-wide statements by providing information about the most significant funds. The reaming statements provide financial information about activates for which the government acts solely as a trustee or agent for the benefit of those outside of the government.

Overview of the Financial Statements

Government-Wide Financial Statements: One of the most important questions asked about Big Horn County's finances is "is the County as a whole better off or worse off as a result of the year's activities?' The statement of Net Position and the Statement of Activities report information about Big Horn County as a whole and about its Activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenditures are taken into account regardless of when cash is received or paid.

These two statements (Statement of Net Position and Statement of Activities) report the Net position and changes in them. You can think of Big Horn County's net position-the difference between assets and liabilities-as one way to measure the financial health of financial position of Big Horn County. Over time, increases or decreases in the County's net position are one indicator whether its financial health is improving or deteriorating. You will need to consider other non-finical factors, however, such as change in the County's property tax base and conditions of the capital assets (County roads and bridges), to assess the overall health of Big Horn County.

The Statement of Net Position and the Statement of Activities, include governmental activities consisting of public safety, public works, culture and recreation, and general admiration. Property and severance taxes, federal mineral royalty payments and state and federal grants finance most of these activities.

Fund Financial Statements: The fund financial statements provide detailed information about the most significant funds-not the government as a whole. Some funds are required to be established by State law. Also, the governing body establishes many other funds to help it control and manage money for particular purposes or to meet legal responsibilities for using certain taxes, grants and other money. We utilize the following funds:

Governmental funds-Basic services are reported in governmental funds which focus on how money flows into and out of hose funds and the balances felt at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Position and the Statement of Activities) and governmental funds in reconciliations.

Fiduciary funds-Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds use the accrual basis of accounting. We exclude these activities from the other financial statements because we cannot use these assets to finance our operations. We are responsible for ensuring that the assets reported in these funds are used for their intended purpose.

The Government as a Whole

As noted earlier, Net Position May Serve over time as a useful indicator of a government's financial position. In our case, assets exceeded Liabilities by \$43,269,778.55 as of June 30, 2015.

Big Horn County's Net Position

	2015	2014	Change
Current and Other Assets	\$13,610,001.81	\$14,264,795.75	(\$654,793.94)
Capital Assets	38,357,801.00	37,275,835.70	\$1,081,965.30
Total Assets	51,967,802.81	51,540,630.75	\$427,172.06
Other Liabilities	690,635.90	812,438.70	(\$121,802.80)
Long-term Liabilities outstanding	6,849,053.28	1,618,372.00	\$5,230,681.28
Total Liabilities	7,539,689.18	2,430,810.70	\$5,108,878.48
Net position:			
Net Investment in Capital assets	38,357,801	37,275,835.70	\$1,081,965.30
Restricted	8,179,924.04	4,376,663.02	\$3,803,261.02
Unrestricted	-3,267,946.49	7,457,321.76	(\$10,725,268.25)
Net Position	43,269,778.55	49,109,820.48	(\$5,840,041.93)

Big Horn County's Changes in Net Position

	<u>2015</u>	<u>2014</u>	<u>Change</u>
Revenues:			
Program Revenues:			
Charges for Services	3,011,081.90	2,974,460.44	36,621.46
Operating Grants and Contributions	123,373.65	1,551,184.64	(1,427,810.99)
Capital Grants and Contributions	-	2,341,728.13	(2,341,728.13)
General Revenues:			
Taxes	5,899,424.09	5,946,408.94	(46,984.85)
Licenses and Permits	3,820.00	3,910.00	(90.00)
Intergovernmental	6,003,683.18	3,617,667.91	2,386,015.27
Interest	134,077.98	128,605.90	5,472.08
Miscellaneous	634,228.47	102,338.80	531,889.67
Gain on disposal of Capital Assets	3,400.00	140,510.30	(137,110.30)
Fines and Forfietures	-	-	-
Other Financing Sources (Uses)	-	7,121.40	(7,121.40)
Total Revenues	15,813,089.27	16,813,936.46	(1,000,847.19)
Expenses:			
General Government	2,685,743.13	2,779,688.35	(93,945.22)
Public Safety	5,219,120.32	5,162,030.50	57,089.82
Public Works	3,554,219.00	3,230,734.16	323,484.84
Public Health	864,068.87	733,387.15	130,681.72
Social and Economic services	810,864.09	696,398.62	114,465.47
Culture and Recreation	635,526.64	635,788.12	(261.48)
Other Current Charges	736,318.95	222,840.96	513,477.99
Total Expenses	14,505,861.00	13,460,867.86	1,044,993.14
Change in Net Assets	1,307,228.27	3,353,068.60	
Net Position Beginning	49,109,820.15	45,341,176.65	
Prior period adjustment	(7,147,269.87)	415,426.35	
Net Position, Ending	43,269,778.55	49,109,671.60	
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Of the County's total net position \$43,269,778.55 out net investment in capital assets accounts for \$38,357,801 or 88.65%. Capital assets reflect the County's investment in land, Buildings, improvements other than Buildings, Machinery and equipment and Infrastructure. Big Horn County uses these capital assets to provide services to citizens and the community; consequently these assets are not available for future spending. Unrestricted net Position accounts for (\$3,267,946.49) of the total net position. Unrestricted net position are primarily used as reserves that are used for cash flow purposes in between property tax collections, which are due in 50% installments on November 30 and May 31 of each year, and also the reserves provide against unforeseen costs or events. The Negative Unrestricted Net Position is due to GASB 68 adjustment for Net Pension Liability of \$5,020,783.76. Restricted net position of \$8,179,924.04 represents resources that are subject to external restrictions on how they may be used.

Net position increased \$1,307,228.27 as a result of this year's Operation. The net decrease can mainly be attributed to GASB 68 reporting requirement.

Fund Financial Statements

The Fund Financial Statements provide detailed information about the major (most significant) funds. The general fund is always reported as a major fund. Governments may choose to report other governmental funds as major funds, even though they do not meet the qualifying test. To be reported as a major fund, a fund must meet the following criteria: total assets, liabilities, revenues, or expenditures of an individual governmental fund are at least 10 percent of the corresponding element total (assets, Liabilities, etc.) for all funds

Big horn Counts has six governmental funds which are reported as major funds. These are: General, Road, Bridge, Public Safety (law enforcement), Federal Mineral Royalties and FAA Grant CIP Funds.

General Fund: This the primary operating fund For Big Horn County and Includes such Accounts as the Commissioners, Justice of the Peace, Clerk and Recorder, Treasurer, Elections, County Attorney, Building Operations, School Superintendent, Disaster & Emergency Services, Coroner, Sanitarian, Health Department, and Indigent Services, The General Fund balance as June 30, 2015 was \$3,771,095.14 an decrease of \$298,071.04 over the Previous fiscal year. General Fund Revenues were \$5,454,948.66 a decrease of \$65,896.49 over the prior year. Expenditures increased \$64,578.20 over the prior year. The General Fund had net transfers of \$556,259.46 in to the fund to support operations.

Road Fund: The fund balance for the Road Fund increased \$31,376.04. The Road Fund had net transfers of \$127,959 in to the fund to support operations.

Public Safety Fund: The Public Safety Fund accounts for activities for law enforcement (Sheriff's Office), Detention center (Jail) operations and other public safety programs. The cost of providing public safety to residents increased by \$172,963.83 over the prior year. Revenues for the Public Safety Fund decreased by \$185,549.98 over the prior year. Expenditures exceeded revenues by \$1,200,182.45. Public Safety Fund had net Transfers of \$1,168,106. Fund balance decreased by \$32,075.50 over the prior year.

Federal Mineral Royalties Fund: The Fund Balance for Federal Mineral Royalties Fund increased by \$128,612.75. The fund had capital outlays of \$1,389,855.43 and net transfers out of \$1,100,000 to support operations of other Funds.

CTEP Fund: The CTEP Fund accounts for expenditures for the CTEP program. Of the total expenditures of \$365,287.33 for the fund \$359,902.06 are regarded as capital outlays.

General Fund Budgetary Highlights

There are no significant differences between the total original budget and the total final budget for the General Fund as of June 30, 2015. Each year, we strive to maintain an adequate reserve for the General Fund.

Capital asset and Debt Administration

Capital Assets

Big Horn County's investment in capital assets (net of accumulated depreciation) as of June 30, 2015 was \$38,098,065 This investment in capital assets includes land, buildings, improvements other than buildings, infrastructure and machinery and equipment.

Long-term Debt

Compensated absences are a liability of the County for unpaid vacation leave, sick leave and compensatory time earned at year-end. The amount of the liability generally increases on an annual basis as a result of increasing wages and general growth in the number of total compensable hours. Other long-term obligations consist of other post-employment benefits and net pension liability. The amount of Long-term liability at June 30, 2014 was \$6,849,053.28.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Big Horn County opted to float all mill levies for FY 2015 -2016. A slight increase coal tax proceeds will help with the slight decrease in 2015 taxable property value for Big Horn County. The oil and gas revenues continue to decrease. The State-allocated Federal mineral royalties continue to be used for necessary county-wide infrastructure improvements, acquisitions, operation and maintenance needs to minimize the tax burden for property taxpayers.

Eligible County employees will receive \$1.00 cent per hour salary increase. A longevity increase will be included for eligible employees. Elected Officials also received a \$1.00 per hour salary increase for FY 2015-2016, with an additional \$2,000.00 granted to the Clerk of District Court,

Justice of the Peace and the County Treasurer. Longevity increases will be included for eligible elected officials.

Big Horn County maintained the premium payments of \$663.00/month for all eligible county employees for health benefit coverage. Dependents will continue to be eligible for benefit coverage; however the additional premium will be paid by the employee. Those County employees opting for dental/vision coverage will be solely responsible for the premium for the coverage.

Big Horn County anticipated \$650,000 of revenue for the General Fund in FY 2015-2016 which is an increase of \$300,000 over previous years due to past due payment for solid waste services provided to the Crow Tribe. Discussions have been ongoing between Big Horn County and the Crow Tribal Executive Branch to resolve the debt for FY 2013-2014 and FY 2014 -2015. The revenue for the past due payment was recognized in previous fiscal years. For FY 2015-2016 budgeting purposes the past due amounts were budgeted as anticipated revenue.

A non-primary entitlement (NPE) transfer agreement was executed between the Big Horn County and Stillwater County/Town of Columbus to borrow \$100,000 of FAA NPE funds from Stillwater County/Town of Columbus to Big Horn County in Federal FY 2015, for the construction of a snow removal equipment (SRE) building. Via an executed reciprocal agreement, Big Horn County will provide \$100,000 of NPE funds to Stillwater County/Town of Columbus in Federal FY 2016. The Board of Commissioners, Big Horn County, Montana, believe the levies and budgets established for FY 2015-2016 will provide the essential services for the residents of Big Horn County.

Additional Disclosures

- 1. Big Horn County has completed a sidewalk/trail project with the main funding sources being from Montana Department of Transportation CTEP and Fish Wildlife & Parks Trails grant. A competitive bid process was required with bids being received from six (6) qualified bidders. The bid was awarded to lowest, best bidder. It was discovered while providing documents to finalize the grant requirements that the Advertisement for Bid was not published in the local newspaper as required. The Advertisement for Bid was listed by the engineering firm in the engineering exchanges.
- 2. In the prior fiscal year the cost of providing medical services to individuals detained in the Big Horn County Detention Center increased drastically from prior fiscal years as a result of a legal opinion issued by the then County Attorney preventing the Sheriff's Office from using Indian Health Services as a medical provider. State law anticipates the cost of medical services provided to a detainee will in many cases be the sole responsibility of the detainee. The economic situation of the vast majority detainees held within the Big Horn County Detention Center prevents the direct reimbursement to medical providers from the detainees. The County has agreed to pay all medical claims for detainees provided the following criteria are met. One, the detainee must be detained by the Big Horn County Sheriff's Office immediately prior to and immediately after medical services are provided. Two, the detainee must have been arrested by a Big Horn County Sheriff's deputy or Probation and Parole. Three, the detainee must not have been sentenced to custody of the Montana Department of Correction at the time medical services are provided. Big Horn County does not seek reimbursement from detainees for these payments as it is believed that doing so would have no cost benefit to the County.

The cost of providing medical services to inmates is currently the largest operating expense other than wages for the Sheriff's Office. To help control these costs the local hospital has agreed to accept full payment at 53% payment made within 30 days of receipt as payment in full and the County has contracted with Big Horn Valley Clinic to provide medical services in the detention center. The contract is successful in limiting the need for emergency room visits and provides detainees with more access to medical care while housed in the Detention Center. In the event that a detainee must receive medical care at the Hospitals in Billings or Sheridan the County contacts the provider and negotiates for reduced payment in exchange for immediate payment.

3. The County government continues to carry tax receivables for all local governmental entities located within the County back to 1975. State Law allows taxes to be written off after set number years depending of the type of taxable property. On 7/25/2014 the County wrote off all outstanding mobile home taxes from 2009 on back totaling \$113,418.89.

The mobile home taxes were written-off in order to create a starting point for the County to begin enforcement of mobile home taxes. Due to the fact that Big Horn County is geographically large and a Reservation County determining what taxes for owed opposed to taxes that were assessed to properties that can be removed from the taxes rolls for several reasons is difficult. Since July of 2014 the County and the Montana Department of Revenue has reviewed 221 mobile properties to determine if taxes are collectable. The County was able to identify 26 properties that the County believes cannot be removed from the tax rolls and are still delinquent. The County was able to remove many of the properties from the tax rolls. There are still properties that require further review.

- 4. The new airport opened for service on 1/8/2015. In fiscal year 2016 a building to house the snow removal equipment will be completed. In fiscal year 2017 there are plans for a fueling station. A majority of the funds for the construction of the new airport came from the FAA.
- 5. At the end of fiscal year 2015 the Crow Tribe was two years behind payment for Solid Waste services provided within the exterior boundaries of the Crow Tribe's Reservation with an outstanding balance over \$600,000. On 9/3/2015 the Crow Tribe made a good faith payment of \$50,000 with a promise to pay an additional amount of \$260,360 after 11/13/2015 to pay off fiscal year 2014's outstanding balance. As of 11/24/2015 no additional payment has been made. All phone calls and emails to the Crow Tribe's Accounting Office have been unreturned.

The County Government is still currently providing Solid Waste services within the exterior boundaries of the Crow Tribe's Reservation. Discussions with the Crow Tribe for payment of fiscal year 2015's outstanding balance and reimbursement of fiscal year 2016's current costs have not taken place as of 11/24/2015.

BOARD OF COMMISSIONERS BIG HORN COUNTY P.O. BOX 908 HARDIN, MT 59034

Fax (406) 665-9706

(406) 665-9705

E-mail to: lpedersen@bighorncountymt.gov

November 30, 2015

County Commissioners Big Horn County, Montana Big Horn County Court House 121 West 3rd Hardin, MT 59034

Dear Commissioners:

A review of the files indicates the following matters of which I am aware and in which Big Horn County is currently a defendant or respondent. Not discussed in this letter are any matters that may have come to the attention of any other attorney, for example the Big Horn County Attorney, and which not have been brought to my attention.

Since I served as Big Horn County Attorney from March 7, 2014 until January 1, 2015, not discussed in this letter are matters that: began prior to March 7, 2014, began subsequent to the date of this letter, workers compensation matters, threats of litigation and any matters in which the County is named as a Defendant because taxes are owed it, such as a foreclosure by a bank against a property owner who also owes taxes. Generally (even though some matters that have been discussed in prior letters from me or any other attorney representing Big Horn County are discussed in this letter) matters that have been discussed in prior letters from me or any other attorney representing Big Horn County are not discussed in this letter.

No representation is made regarding any matters beyond those which fall within the limits set forth in this letter, because my knowledge is limited to specific matters about which I was consulted by the elected officials and employees of Big Horn County. Consequently, legal matters may exist about which I have not been consulted and which could have a bearing on the financial condition of Big Horn County.

Within the parameters set forth above, there are four matters that are pending litigation (meaning suits that have been filed in a court against Big Horn County).

The first matter is Stoddard et al v. Big Horn County

NATURE OF THE MATTER: This is a matter in which Plaintiffs allege that the County has breached a claimed duty to maintain the road upon which is adjacent to their properties. They have asked for maintenance of the road and monetary damages.

EVALUATION OF THE CASE: It is too early in the process to make an evaluation of outcome or to estimate potential loss, either insured or uninsured, if any.

The second matter is Woody v. Big Horn County.

NATURE OF THE MATTER: This is a claim based on a death that occurred during a police pursuit. Damages allowed by Montana law have been requested.

EVALUATION OF THE CASE: It is too early in the process to make an evaluation of outcome or to estimate potential loss, either insured or uninsured, if any.

The third matter is Yarlott v. Big Horn County

NATURE OF THE MATTER: This is an action alleging wrongful discharge. Damages allowed by Montana law have been requested.

EVALUATION OF THE CASE: It is too early in the process to make an evaluation of outcome or to estimate potential loss, either insured or uninsured, if any.

The fourth matter is Matthew v. Big Horn County et al.

NATURE OF THE MATTER: This is an action filed by a person who had been held in the Big Horn County Jail. He is not represented by an attorney. In an order dated June 3, 2015, the Court described Mr. Matthew's allegations as "... vague and convoluted, the Court has identified allegations in the following categories: First Amendment Claims, medical care claims, claims regarding conditions of confinement, equal protection claims, and a failure to protect claim." Court Order dated June 3, 2015 page 5. There is no clear request for money damages.

EVALUATION OF THE CASE: It is too early in the process to make an evaluation of outcome or to estimate potential loss, either insured or uninsured, if any.

This letter was prepared using information furnished by elected officials and other employees of Big Horn County. This letter is furnished only for the use of Big Horn County and is not for the use of and is not to be relied upon by any other person or entity.

If you have any further questions, please do not hesitate to call.

Sincerely,

Lance Pedersen Legal Counsel

BASIC FINANCIAL STATEMENTS

Big Horn County STATEMENT OF NET POSITION FISCAL YEAR ENDING JUNE 30, 2015

	FISCAL YEAR	ENDING JUNE 3	30, 2015		
	Primary Government		Compon	ent Units	
	Governmental	Business-type			
	Activities	Activities	Total		
ASSETS					
Cash and cash equivalents	11,487,686.38	0.00	11,487,686.38		
Investments	0.00	0.00	0.00		
Petty Cash Restricted Assets:	0.00	0.00	0.00		
Cash and cash equivalents	0.00	0.00	0.00		
Investments (at fair value)	0.00	0.00	0.00		
Taxes/Assessments Receivable - (net of	0.00	0.00	0.00		
allowance for uncollectibles)	199,255.81	0.00	199,255.81		
Accounts/other receivables - (net of allowance	100,200101		100,200101		
for uncollectibles)	1,497,478.33	0.00	1,497,478.33		
Internal Balances	0.00	0.00	0.00		
Due from other governments	212,016.56	0.00	212,016.56		
Prepaid expense	40,163.00	0.00	40,163.00		
Inventories	173,401.73	0.00	173,401.73		
Other debits	0.00	0.00	0.00		
Capital assets not being depreciated	4 400 050 00	0.00	4 400 050 00		
Land Construction in progress	1,420,059.00	0.00	1,420,059.00		
Construction in progress Capital assets being depreciated (net of	38,071.00	0.00	38,071.00		
accumulated depreciation)	36,899,671.00	0.00	36,899,671.00		
Total Assets	51,967,802.81	0.00	51,967,802.81	0.00	0.00
Total Assets	01,007,002.01	0.00	01,007,002.01	0.00	0.00
DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources	466,239.02	0.00	466,239.02		
Deferred Outflows of Resources	0.00	0.00	0.00		
Total Deferred Outflows of Resources	466,239.02	0.00	466,239.02	0.00	0.00
	,	0.00	,		5.55
LIABILITIES					
Accounts payable and other current liabilities	224,396.88	0.00	224,396.88		
Matured bonds and interest payable	0.00	0.00	0.00		
Due to other governments	0.00	0.00	0.00		
Revenues collected in advance	0.00	0.00	0.00		
Contracts/Loans/Notes Payable	0.00	0.00	0.00		
Noncurrent liabilities:					
Due within one year	0.00	0.00	0.00		
Due in more than one year	1,828,269.52	0.00	1,828,269.52		
Net Pension Liability	5,020,783.76	0.00	5,020,783.76		
Total Liabilities	7,073,450.16	0.00	7,073,450.16	0.00	0.00
DESERVE ONE OF DESCRIPTION					
DEFERRED INFLOWS OF RESOURCES	0.000.040.40	0.00	0.000.040.40		
Deferred Inflows of Resources	2,090,813.12	0.00	2,090,813.12		
Deferred Inflows of Tax Resources Total Deferred Inflows of Resources	0.00 2,090,813.12	0.00	0.00 2,090,813.12	0.00	0.00
Total Deferred inflows of Resources	2,090,813.12	0.00	2,090,613.12	0.00	0.00
NET POSITION					
Net Investment in Capital Assets	38,357,801.00	0.00	38,357,801.00		
Restricted for:	0.00	0.00	0.00		
Debt Service	0.00		0.00		
Bond Indenture Requirements		0.00	0.00		
General Government	4,013,471.53	3.30	4,013,471.53		
Public Safety	1,067,745.00		1,067,745.00		
Public Works	1,537,461.92		1,537,461.92		
Public Health	111,687.74		111,687.74		
Culture/Recreation	79,725.16		79,725.16		
Economic Development	83,614.78		83,614.78		
Other:	1,072,653.18		1,072,653.18		
Non-spendable (other than Perm Fund)	213,564.73		213,564.73	1	
Permanent Fund principal			0.00		
Liprophripho d	(2.267.040.40)	0.00	(2.067.040.40)		
Unrestricted	(3,267,946.49)	0.00	(3,267,946.49)		
Total Net Position	43,269,778.55	0.00	43,269,778.55	0.00	0.00
Balance check w/GW Statement (should equal zero):	43,269,778.55	0.00	0.00	0.00	0.00
вананов спвол w/Gw Statement (snould equal zero):	0.00	-13-	0.00	1	L
	0.00	0.00	0.00		

			Big	Horn County						
			STATEME	NT OF ACTIVIT	ΓIES					
				ENDING JUNE						
			TIOOAL TEAK	LIVE TO TOTAL	00, 2010					
							Net	Expense) Revenue	e and	
-			F	Program Revenue	9			anges in Net Posit		
-			Charges for	Operating	Capital	P	rimary Governme		Compone	nt Unite
-			Services, Fines,	Grants and	Grants and	Governmental			Compone	iii Oilits
	F	F					Business-type	T-4-1		
	Functions/Programs	Expenses	Forfeitures, etc.	Contributions	Contributions	Activities	Activities	Total		
	Primary government:									
	Governmental activities:									
	General government	2,685,743.13	2,731,706.87	0.00	36,690.81	82,654.55		82,654.55		
	Public safety	5,219,120.32	163,320.65	0.00	49,731.60	(5,006,068.07)		(5,006,068.07)		
	Public works	3,554,219.00	56,026.44	0.00	23,832.83	(3,474,359.73)		(3,474,359.73)		
\rightarrow	Public health	864,068.87	6,390.00	0.00	2,817.91	(854,860.96)		(854,860.96)		
	Social and economic services	810,864.09	49,397.66	0.00	5,315.48	(756,150.95)		(756,150.95)		
	Culture and recreation	635,526.64	4,240.28	0.00	4,985.02	(626,301.34)		(626,301.34)		
	Housing/Community Development	0.00	0.00	0.00	0.00	0.00		0.00		
	Conservation of Natural Resources	0.00	0.00	0.00	0.00	0.00		0.00		
	Interest on long-term debt	0.00	0.00	0.00	0.00	0.00		0.00		
	Miscellaneous	736,318.95	0.00	0.00	0.00	(736,318.95)		(736,318.95)		
	Unallocated costs	0.00				0.00		0.00		
	Total governmental activities	14,505,861.00	3,011,081.90	0.00	123,373.65	(11,371,405.45)		(11,371,405.45)		
	Business-type activities:									
	Hospital						0.00	0.00		
	Water						0.00	0.00		
4-										
4	Sewer						0.00	0.00		
	Solid Waste/Landfill						0.00	0.00		
	Ambulance						0.00	0.00		
	Airport						0.00	0.00		
	Gas/Electric						0.00	0.00		
	Total business-type activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	Total primary government	14,505,861.00	3,011,081.90	0.00	123,373.65	(11,371,405.45)	0.00	(11,371,405.45)		
	Component Units:									
$\overline{}$										
\dashv	Total component units	0.00	0.00	0.00	0.00			-	0.00	0.00
<u> </u>	Total component units	0.00	0.00	0.00	0.00			_	0.00	0.00
	Total component units			0.00	0.00				0.00	0.00
	Total component units	General revenues		0.00	0.00	5,899,424.09	0.00	5.899.424.09	0.00	0.00
	Total component units		:	0.00	0.00	5,899,424.09	0.00	5,899,424.09	0.00	0.00
	Total component units	General revenues Property taxes	:	0.00	0.00		0.00	5,899,424.09 0.00 3,820.00	0.00	0.00
	Total component units	General revenues Property taxes Local option taxe Licenses and pe	: es rmits		0.00	0.00	0.00	0.00	0.00	0.00
	Total component units	General revenues Property taxes Local option taxe Licenses and pe Unrestricted Fec	: es rmits eral/State shared r	evenues	0.00	0.00 3,820.00		0.00 3,820.00	0.00	0.00
	Total component units	General revenues Property taxes Local option taxe Licenses and pe Unrestricted Fec Unrestricted gra	: es rmits eral/State shared r	evenues	0.00	0.00 3,820.00 6,003,683.18 0.00		0.00 3,820.00 6,003,683.18 0.00	0.00	0.00
	Total component units	General revenues Property taxes Local option tax Licenses and pe Unrestricted Fec Unrestricted gra Unrestricted inve	: es rmits eral/State shared r	evenues	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98	0.00	0.00
	Total component units	General revenues Property taxes Local option taxe Licenses and pe Unrestricted Fec Unrestricted gra	es rmits eral/State shared r hts and contribution estment earnings	evenues	0.00	0.00 3,820.00 6,003,683.18 0.00	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47	0.00	0.00
	Total component units	General revenues Property taxes Local option taxe Licenses and pe Unrestricted Fec Unrestricted gra Unrestricted inve Miscellaneous	es rmits eral/State shared r hts and contribution estment earnings	evenues	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98	0.00	0.00
	Total component units	General revenues Property taxes Local option taxe Licenses and pe Unrestricted Fec Unrestricted gra Unrestricted inve Miscellaneous Gain on sale of	es rmits eral/State shared r nts and contribution estment earnings apital assets	evenues	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00	0.00 0.00 0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00	0.00	0.00
	Total component units	General revenues Property taxes Local option taxe Licenses and pe Unrestricted Fec Unrestricted gra Unrestricted inve Miscellaneous Gain on sale of	es rmits eral/State shared r nts and contribution estment earnings apital assets	evenues	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00	0.00 0.00 0.00 0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00	0.00	0.00
	Total component units	General revenues Property taxes Local option tax Licenses and pe Unrestricted Fec Unrestricted gra Unrestricted inve Miscellaneous Gain on sale of of Transfers Special/Extraord	ermits eral/State shared r nts and contribution estment earnings apital assets inary items	evenues is	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00 0.00		
	Total component units	General revenues Property taxes Local option tax Licenses and pe Unrestricted Fec Unrestricted gra Unrestricted inve Miscellaneous Gain on sale of of Transfers Special/Extraord	ermits eral/State shared r nts and contribution estment earnings apital assets inary items eral revenues and	evenues is	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00 0.00 12,678,633.72	0.00	0.00
	Total component units	General revenues Property taxes Local option taxe Licenses and pe Unrestricted Fec Unrestricted gra Unrestricted inve Miscellaneous Gain on sale of of Transfers Special/Extraord	eral revenues and hange in net position	evenues is	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00 12,678,633.72 1,307,228.27	0.00 0.00 0.00 0.00 0.00 0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00 0.00 0.00 12,678,633.72 1,307,228.27		
	Total component units	General revenues Property taxes Local option taxe Licenses and pe Unrestricted Fec Unrestricted gra Unrestricted inve Miscellaneous Gain on sale of of Transfers Special/Extraord Total gen C Total net position	ess rmits eral/State shared rnts and contribution strengt earnings apital assets inary items eral revenues and hange in net positic July 1, 2014 as present eral revenues and hange in net positic July 1, 2014 as present eral revenues and hange in net positic posi	evenues is	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00 12,678,633.72 1,307,228.27 49,109,820.15	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00 0.00 0.00 12,678,633.72 1,307,228.27 49,109,820.15	0.00	0.00
	Total component units	General revenues Property taxes Local option taxe Licenses and pe Unrestricted Fec Unrestricted gra Unrestricted inve Miscellaneous Gain on sale of of Transfers Special/Extraoro Total gen Co Total net position Prior period adju	ess rmits eral/State shared rnts and contribution strengt earnings apital assets inary items eral revenues and hange in net positic July 1, 2014 as present eral revenues and hange in net positic July 1, 2014 as present eral revenues and hange in net positic posi	evenues is I transfers on reviously reported	0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00 12,678,633.72 1,307,228.27	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	0.00 3,820.00 6,003,683.18 0.00 134,077.98 634,228.47 3,400.00 0.00 0.00 0.00 12,678,633.72 1,307,228.27	0.00	0.00

				Big Horn Co					
			GO	VERNMENTA					
		T	FISCAL Y	EAR ENDING	JUNE 30, 20	15			
					Major	Funds			
			Fund #1000	Fund #2110	Fund #2300	Fund #2894	Fund #2956	Other	Total
	Account Number	Description	General	Road	Public Safety	SAFMR	CTEP	Governmental Funds	Governmental Funds
		ASSETS							
	101000 103000	Cash and cash equivalents Petty cash	2,223,113.54	392,254.42	678,744.68	5,022,609.63	(20,456.94)	3,191,421.05 0.00	11,487,686.38 0.00
	101100	Investments						0.00	0.00
	102200	Restricted Assets: Cash and cash equivalents						0.00	0.00
	102300	Investments						0.00	0.00
	106000	Valuation of investments to fair value Tax/assessment receivable (net of allowance						0.00	0.00
	110000	for uncollectibles)	57,079.52	27,703.04	61,418.46			53,054.79	199,255.81
	120000	Accounts/other receivables - (net of allowance for uncollectibles)	1,497,478.33					0.00	1,497,478.33
	131000	Due from other funds	.,,					0.00	0.00
	132000 133000	Due from other governments Advances to other funds			21,963.98		101,085.73	88,966.85 0.00	212,016.56 0.00
	140000	Prepaid expense	18,697.00			21,466.00		0.00	40,163.00
	150000 170000	Inventories Other debits	44,786.89	52,829.24		6,500.00		69,285.60 0.00	173,401.73 0.00
		Total Assets	3,841,155.28	472,786.70	762,127,12	5,050,575.63	80,628.79	3,402,728.29	13,610,001.81
		DEFERRED OUTFLOWS OF RESOURCES	3,041,133.20	472,700.70	702,127.12	3,030,373.03	00,020.73	0,402,720.20	13,010,001.01
	190000 19xxxx	Deferred Outflows of Resources Deferred Outflows of Resources						0.00	0.00 0.00
	ISAAXX	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00
	201000	LIABILITIES Warrants payable						0.00	0.00
	202100	Accounts payable	8,080.62		1,363.00	18,310.19	80,628.79	116,014.28	224,396.88
	203100 204000	Judgments payable Contracts/loans/notes payable						0.00	0.00
-15-									
Ϋ́	205200 206100	Matured interest payable Other accrued payables						0.00	0.00
	211000	Due to other funds						0.00	0.00
	212000 214000	Due to other governments Deposits payable						0.00	0.00
	216000	Revenues collected in advance						0.00	0.00
	233000	Advances from other funds						0.00	0.00
		Total Liabilities	8,080.62	0.00	1,363.00	18,310.19	80,628.79	116,014.28	224,396.88
	220000	DEFERRED INFLOWS OF RESOURCES Deferred Inflows of Resources						0.00	0.00
	223000	Deferred Inflows of Tax Revenues	57,079.52	27,703.04	61,418.46			53,054.79	199,255.81
		Total Deferred Inflows of Resources	57,079.52	27,703.04	61,418.46	0.00	0.00	53,054.79	199,255.81
		FUND BALANCES:							
	250100	Non-spendable Inventory	18,697.00 44,786.89	52,829.24	21,466.00 6,500.00			0.00 69,285.60	40,163.00 173,401.73
	250200	Restricted		02,020.21	0,000.00			0.00	0.00
		General government Public Safety	3,707,611.25		671,379.66			305,860.28 396,365.34	4,013,471.53 1,067,745.00
		Public Works		392,254.42	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			1,145,207.50	1,537,461.92
		Public Health Social and Economic Services						111,687.74 22,867.81	111,687.74 22,867.81
		Culture and Recreation						79,725.16	79,725.16
		Housing and Community Development						0.00 83,614.78	0.00 83,614.78
	260100	Capital Projects						1,049,785.37	1,049,785.37
	260100	Committed General government						0.00	0.00
		Public Safety Public Works							0.00
		Culture and Recreation							0.00
	260200	Other: (input explanation Assigned						0.00	0.00
	250200	General Government						9,499.93	9,499.93
		Culture and Recreation						1,586.83	1,586.83 0.00
	271000	Unassigned	4,900.00	0.00	0.00	5,032,265.44	0.00	(41,827.12)	4,995,338.32
		Total Fund Balances Total Liabilities, Deferred Inflows of	3,775,995.14	445,083.66	699,345.66	5,032,265.44	0.00	3,233,659.22	13,186,349.12
		Resources and Fund Balances	3,841,155.28	472,786.70	762,127.12	5,050,575.63	80,628.79	3,402,728.29	
		Balance check (Should equal zero): Amounts reported for governmental activities in			0.00	0.00	0.00	0.00	
		position are different because:							
		Capital assets used in governmental activitie resources and, therefore, are not reported in		al					38,357,801.00
		Other long-term assets are not available to p	ay current-period						
		expenditures and, therefore, are deferred or Internal service funds are used by managem							(1,891,557.31)
		providing services within the government.	The assets and li	abilities of					
		the internal service funds are included in go government-wide statement of net position.		rities in the					
		Current assets						0.00	
		Accounts payable Net amount allocated to business-to	/pe/external_acti	vities				0.00	0.00
		,						0.00	0.00
		Long-term liabilities, including bonds payable in the current period and therefore are not re							(6,382,814.26)
		Net pos	ition of governn	nental activities					43,269,778.55
			0.00						
		I.	0.00	l				1	

Big Horn County STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

GOVERNMENTAL FUNDS

FISCAL YEAR ENDING	G JUNE 30, 2015
--------------------	-----------------

							Major Funds					
			Fund #1000	Fund #2110	Fund #2300	Fund #2894	Fund #2956	Fund #	Fund #	Fund #	Other	Total
Δ,	ccount		Fulla #1000	Fullu #2110	Fullu #2300	Fullu #2094	Fullu #2930	Fullu #	Fullu #	Fullu#	Governmental	
	umber	Description	General	Road	Public Safety	SAFMR	CTEP	Fund Name	Fund Name	Fund Name	Funds	Funds
- 13		REVENUES	General	Noau	Fublic Salety	SAFWIN	CILF	runu Name	runu Name	runu Name	Tunus	i ulius
3.	10000/	KLVLNOLO										
	863000	Taxes/assessments	2,655,012.86	1,268,781.53	761,264.09						1,253,374.45	5,938,432.93
_	320000	Licenses and permits	150.00	,, -	3,670.00						0.00	3,820.00
3	30000	Intergovernmental revenues	9,920.91	328,407.94	490,560.79	3,129,723.72	356,581.27				1,688,488.55	6,003,683.18
3	340000	Charges for services	2,676,479.37		79,447.75						197,099.78	2,953,026.90
3	350000	Fines and forfeitures	46,402.50		10,557.50						1,095.00	58,055.00
3	360000	Miscellaneous	36,345.97	625.89	3,608.33	3,000.00					590,648.28	634,228.47
3	370000	Investment and royalty earnings	30,637.05	5,274.42	5,222.52	69,746.49					23,197.50	134,077.98
												0.00
		Total Revenues	5,454,948.66	1,603,089.78	1,354,330.98	3,202,470.21	356,581.27	0.00	0.00	0.00	3,753,903.56	15,725,324.46
		EXPENDITURES										
		Current:										
	110000	General government	2,406,278.39			95,702.73					15,716.31	2,517,697.43
_	120000	Public safety	2,150,836.78		2,551,264.58	47,767.95					65,150.43	4,815,019.74
_	130000	Public works	682,068.97	1,673,916.68		79,554.25	5,385.27				320,427.13	2,761,352.30
	140000	Public health	230,189.30			47,994.85					398,841.88	677,026.03
	150000	Social and economic services	263,152.33			300,000.00					159,551.32	722,703.65
_	160000	Culture and recreation	74,986.28			12,982.25					391,593.57	479,562.10
	70000	Housing and community development	0.00								0.00	0.00
_	000084	Conservation of natural resources	0.00								0.00	0.00
	190000	Debt Service:										
5		Principal	0.00								0.00	0.00
		Interest	0.00								0.00	0.00
		Interest	0.00								0.00	0.00
		Capital outlay	0.00	25,756.06	3,248.85	1,389,855.43	359.902.06				980,025.63	2,758,788.03
5	500000	Internal Services	0.00	20,100.00	0,210.00	.,000,0000	000,002.00				000,020.00	0.00
_	10000	Miscellaneous	188,918.61								547,400.34	736,318.95
		Total Expenditures	5,996,430.66	1,699,672.74	2,554,513.43	1,973,857.46	365,287.33	0.00	0.00	0.00		15,468,468.23
		Excess of revenues (under)	, ,	, ,	, ,	, ,	,				, ,	
		expenditures	(541,482.00)	(96.582.96)	(1,200,182.45)	1.228.612.75	(8,706.06)	0.00	0.00	0.00	875,196.95	256,856.23
		OTHER FINANCING SOURCES (USES):	(011,102100)	(00,00=100)	(1,200,102110)	.,,	(0,100100)			5.55		
38		Bonds issued	0.00								0.00	0.00
_		Discount on bonds issued	0.00								0.00	0.00
_	881050	Inception of capital lease	0.00								0.00	0.00
_	881070	Notes/loans/intercap issued	0.00								0.00	0.00
	882010	Sale of capital assets	0.00								0.00	0.00
	83000	Transfers In	602,818.46	127,959.00	1,168,106.95						452,264.12	2,351,148.53
5	21000	Transfers out (Enter as negative)	(46,559.00)			(1,100,000.00)					(1,204,589.53)	(2,351,148.53)
3	884000	Special items - revenue	0.00								0.00	0.00
3	885000	Extraordinary items - revenue	0.00								0.00	0.00
	24000	Special items - expenditure (Negative)	0.00								0.00	0.00
5	25000	Extraordinary items - expenditure (Negativ									0.00	0.00
		Total other financing sources (uses)	556,259.46	127,959.00		(1,100,000.00)		0.00	0.00	0.00		(0.00
		Net change in fund balances	14,777.46	31,376.04	(32,075.50)	128,612.75	(8,706.06)	0.00	0.00	0.00	122,871.54	256,856.23
		Fund balances - July 1, 2014 as										
		previously reported	4,069,166.18	413,707.62	716,729.90	4,903,652.69	48.06				3,110,787.68	13,214,092.13
		Prior period adjustments	(307,948.50)		14,691.26		8,658.00				0.00	(284,599.24)
		Fund balances - July 1, 2014 as										
		restated	3,761,217.68	413,707.62	731,421.16	4,903,652.69	8,706.06	0.00	0.00	0.00	3,110,787.68	12,929,492.89
		Fund balances - June 30, 2015	3,775,995.14	445,083.66	699,345.66	5,032,265.44	0.00	0.00	0.00	0.00	3,233,659.22	13,186,349.12
-												

Big Horn County

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FISCAL YEAR ENDING JUNE 30, 2015

hange in fund balances - total governmental funds (page 16) ounts reported for governmental activities in the statement of activities (page) are different because:	-	256,856.23
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets: Capital assets purchased Depreciation expense	:	2,758,788.03 (1,680,240.00)
In the Statement of Activities, the loss or gain on the sale or disposal of capital assets is recognized. The fund financial statements recognize only the proceeds from the sale	-	
of these assets: Gain (loss) on the disposal of capital assets Proceeds from the sale of capital assets		3,400.00 0.00
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:		
Donated capital assets		(
Long-term receivables (deferred inflow)		(39,008.84)
GASB68 recognition of On-behalf payments to Pension Plans		123,373.65
Long-term debt proceeds provide current financial resources to the governmental funds,		
but issuing debt increases long-term liabilities in the statement of net position:		
Capital lease proceeds		0.00
Bond sale proceeds		0.00
Loan proceeds		0.00
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the Statement of Net Position: Capital lease obligation principal payments Long-term loan/contract principal payments Long-term bond principal payments		
Internal service funds are used by management to charge the costs of certain activities, such as insurance and data processing, to individual funds. The net revenue of the internal service funds is reported with the governmental activities of the government-wide statement of activities net of the amounts allocated to business-type activities and depreciation expense Change in net position Net of amount allocated to business-type/external activities Depreciation Expense	0.00 0.00 0.00	0.00
	0.00	0.00
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds		
Accrued compensated absenses		(46,087.89)
Pension expense - GASB 68	-	(93,957.09)
Other:	•	
Change in Net Position in Governmental Activities	=	1,283,124.09

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Government adopted the provision of GASB Statement No. 68, Accounting and Financial Reporting for Pensions and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date, in the 2015 fiscal year.

These statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discounts projected benefit payments to their acturial present value and attribute that present value to periods of employee service.

In addition, these Statements detail the recognition and disclosure requirements for employers with liabilities.

The County of Big Horn is a political subdivision of the State of Montana governed by a three member Board of Commissioners duly elected by the registered voters of the County. The County utilizes the Commission/Executive form of government. The accompanying financial statements present the primary government and its component units, entities for which the government is considered to be financially accountable. Blended component units are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government, but is financially accountable to or fiscally dependent upon the primary government or their omission from the financial statements would be misleading or incomplete.

The City/Town of	is a political subdivis	ion of the State of Montana gover	ned by a Mayor and Co	uncil
(Commission) duly elected by the				
The accompanying financial state	,	,		_ 0
is considered to be financially acc				
presented component unit is repo	•	O .	•	
legally separate from the government	nent, but is financially account	table to or fiscally dependent upor	n the primary governme	nt or their
omission from the financial staten	ments would be misleading or	incomplete.		
Blended Component Unit:				
Biolidod Component Chit.				
Discretely Presented Component	Unit			
Discretely 1 reserved component	Onic.			
		<u> </u>		

B. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary governments is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: 1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide statements. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

C. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government. Taxes and assessments receivable remaining uncollected at year end are offset by deferred tax/assessment revenue, a deferred inflow of resources, since they are not available to pay liabilities of the current period.

Both financial statements presented on the accrual basis of accounting and the modified accrual basis of accounting recognize grants and similar items, pending purely routine requirements such as filing reimbursement and/or progress reports, where all eligibility requirements imposed by the provider have been met, other than time requirements, as revenue in the current period.

Grants and similar items received prior to meeting time requirements but after all eligibility requirements are met, are recognized as deferred inflows of resources until use is required or first permitted.

The government reports the following major governmental funds:

General Fund - This is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Road Fund - This Fund is used To Account for the Revenue and Expenditure of funds utilized to maintain and construct county roads

Public Safety Fund - This Fnd Accounts for the revenue and expenditures related to County Law Enforcement Activities

State Allocated Federal Mineral Royalities Fund - This fund is used to account for the shared revenues received the the State of Montana for mineral royalities located on federal land. The Stae allocates these mineral royalities to the counties in the State

CTEP - This Fund accounts for the revenue and expenditures of funds utilized for capital projects

The government reports the following major proprietary funds:

Water Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public water utility system. The fund is maintained on the full accrual basis of accounting.

Sewer Enterprise Fund - This fund is used to account for the operating and nonoperating revenues and expenses of the public sew
utility system. The fund is maintained on the full accrual basis of accounting.

Fund -			
	<u></u>		

Additionally, the government reports the following fund types:

Internal Service Funds - These funds account for services provided by the government to its various departments or agencies or to other governments, on a cost recovery basis.

Private Purpose Trust Funds - These funds are used to account for resources legally held in trust for use by another government, individual, or organization as identified by the donor. The use of these funds may be restricted to only the interest earned on the investment of the principal or the entire amount may be used in accordance with the terms of the donor.

Pension Trust Funds - These funds are used to account for the activities of a local retirement plan which accumulates resources for pension benefit payments to qualified employees.

Permanent Funds - These funds are used to account for certain funds held in a trust capacity wherein the principle balance of the trust cannot be expended, only the interest earned on the investment of such funds.

Fiduciary Funds

Trust & Agency Funds - Used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. These may include (a) expendable trust funds, (b) nonexpendable trust funds, (c) pension trust funds and (d) agency funds.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont.

C. Measurement focus, basis of accounting, and financial statement presentation - cont.

The Governmental Accounting Standards Board (GASB) issued Statement No. 62. The Statement codifies the requirements of all pre-November 30, 1989 FASB and AICPA pronouncements that apply to state and local governments.

Both the government-wide and proprietary fund financial statements follow the guidance of the Governmental Accounting Standards Board. Governments can continue to apply, as other accounting literature, post-November 30, 1989 FASB pronouncements that do not conflict with or contradict GASB pronouncements, including Statement No. 62. The government has adopted the provisions of GASB

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the governments' enterprise functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues include: 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and the government's internal service funds are charges to customers for services provided. Operating expenses for enterprise funds and internal service funds include the cost of providing such services and the depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

D. Assets, deferred outlflows of resources, liabilities, deferred iutflows of resources, and fund balance/net position

1. Deposits and investments

Statement No. 62.

The cash and cash equivalents are considered to be cash on hand, demand and time deposits and short-term investments with original maturity dates of three months or less from the date of acquisition.

State statutes authorize the Local Government to invest in direct obligations of the U.S. Government, such as U.S.Treasury bills and notes and U.S. Government securities as defined by law, repurchase agreements and the State Short-Term Investment Pool (STIP)

Investments are reported at fair value. The State Short-Term Investment Pool operates in accordance with State laws and regulations and is administered by the State Department of Administration.

2. Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at fiscal year end are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Advances between funds are not available for appropriation and are not expendable available financial resources.

Accounts receivables are shown net of allowance for uncollectibles. Property tax receivables are offset by a deferred inflow account since they are not available to pay liabilities of the current period. All property tax levies are set at the time of the adoption of the annual budget. The real estate taxes are payable in two installments, the first due by November 30 and the second by May 31. Personal property taxes are assessed in April or May and are payable within 30 days of the issuance of the notice.

3. Inventories and prepaid items

All inventories are valued at cost. Inventories are recorded as expenditures when purchased (when consumed).

Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

4. Restricted assets

Certain assets of the enterprise funds are restricted for specific use as required by the bond indenture agreement covenants established with the issuance and sale of the revenue bonds representing a liability to the enterprise funds. These restricted assets represent cash and cash equivalents restricted for use to repay current debt, establish a reserve for future debt and the establish a replacement and depreciation reserve for the purpose of replacing the system in the future.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - cont. 1.

D	Accate	liabilities.	and net	nosition	or equit	v - cont

5. Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, curbs, etc), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets, other than infrastructure assets, are defined by the Local Government as assets with an initial cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, is depreciated using the straight line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings	30-50
Building improvements	Oct-50
Public domain infrastructure	40-80
System infrastructure	
Vehicles	
Equipment other than vehicles	10-May
Office equipment	15-Oct
Computer equipment	

6. Deferred outflows of resources

Deferred outflow of resources is a financial statement element. A deferred outflow of resources is a consumption of net assets by the government that is applicable to a future reporting period. The government-wide statement of net position, proprietary fund statement of net position, and governmental fund balance sheet report a separate section for deferred outflows of resources. Deferred outflows of resources may be disclosed on the face of the financial statements, in the notes to the financial statements, or a combination of both Deferred outflows of resources not disclosed on the face of the financial statements are as follows

Description:	Amount;

7. Compensated absences

As required by State law, the Local Government allows for employees to accumulate earned but unused vacation and sick leave benefits. Unused vacation leave benefits are 100 percent payable upon termination and 1/4 of unused sick leave benefits are payable upon termination. Such amounts are reported as liabilities in the appropriate governmental or business-type activity in the government wide statements. Expenditures for unpaid vacation and sick leave benefits are recorded when paid in the governmental funds on the modified accrual basis of accounting and expenses for vacation and sick leave benefits are recorded when accrued in the proprietary funds on the full accrual basis of accounting.

8. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bond issue using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Deferred inflows of Resources

A deferred inflow of resources is an aquisition of net assets by the government that is applicable to a future reporting period. The government-wide statement of net position, proprietary fund statement of net position, and governmental fund balance sheet report a separate section for deferred

inflows of resources. Deferred inflows of resources may be disclosed on the face of the financial statements, in the notes to or a combination of both. Deferred inflows of resources not disclosed on the face of the financial statements are as follows:	
Description:	Amount;

10. Fund balance/Net Position

Governmental Accounting Standards Board (GASB) Statement No. 54 requires presentation of governmental fund balances by specific purpose. In the governmental fund financial statements, the fund balance classifications are presented either discretely or in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned and unassigned.

GASB Statement No. 63 resulted in presentation changes in the government-wide and proprietary fund financial statements. Among other changes, equity is classified as 'net position'. Components of net position are net investment in capital assets, restricted, and unrestricted. See notes J and K for further information.

11. Net Position significantly impacted by Deferred Outflows or Deferred Inflows of Resources.

GASB 63 requires disclosure of any deferrals that have a significant impact on Net Position. (Disclose here any deferrals that have a significant effect on Net Position)

2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A.	Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position
	The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net position - governmental
	activities as reported in the government-wide statement of net position.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

C. Explanation of certain differences between the proprietary fund statement of net position and the government-wide statement of net position.

The proprietary fund statement of net position includes a reconciliation between *net position - total enterprise funds* and *net position of business-type activities* as reported in the government-wide statement of net position.

(Disclose here any element of that reconciliation which may require further analysis for the reader to understand)

3. COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The Local Government adopts an annual budget for all of its funds in accordance with Title 7, Chapter 6, Part 40 of the Montana Code Annotated. Statute requires the adoption of a preliminary budget, public hearings on the preliminary budget and the final adoption of the budget by the later of the first Thursday after the first Tuesday in September or within 30 calendar days of the receipt of the certified taxable valuations from the Department of Revenue. The Local Government must also submit a copy of the final budget to the Department of Administration by the later of October 1 or 60 days after the receipt of taxable values from the Department of Revenue.

State statute limits the making of expenditures or incurring of obligations to the amount of the final budget as adopted or as amended. Budget transfers and amendments are authorized by law, and in some instances, may require further public hearings. Any budget amendments providing for additional appropriations must identify the fund reserves, unanticipated revenue, or previously unbudgeted revenue that will fund the appropriations.

Appropriations are created by fund, function, and activity and may further be detailed by department. Expenditure limitations imposed by law extend to the department level which is identified as the legal level of budgetary control.

Encumbrance accounting is (is not) employed for the governmental funds. Encumbrances (e.g. purchase orders, contracts) outstanding at year end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent fiscal year.

B. Excess of expenditures over appropriations

The Road Fund exceeded the Original Budegt by \$16,748.30.

The CTEP Fund exceeded the Original Budget by \$74,239.27 do to an accruel adjustment to accounts payable. All other excess expenditutes on the fund level are due to cash transfers and are de minimus
Deficit fund equity Fund 2860 and 2969 have deficit fund equity due to negetive cash balances. The amounts are de minimus
Fund 2973 and 2974 MCH Block grants have deficit fund equity that can be atributed to the MCH Block grant program having different fiscal year than the county government.

4. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of June 30, 2015, the government had the following investments:

As of surie 30, 2013, the government had the following investments.								
			Weighted Average					
Investment Type		Fair Value	Maturity (Years)					
U.S. Treasuries	\$							
Repurchase Agreements	\$	5,000,000						
State Short-Term Investment Pool (STIP)	\$							
	\$							
Total fair value	\$	5000000	_					
Portfolio weighted average maturity			=					

Credit risk. – State law authorizes the local government to invest in the State Short-Term Investment Pool (STIP); repurchase agreements; registered warrants of the County or of municipalities or school districts located in the County; U.S. government treasury bills, notes, bonds and other treasury obligations such as state and local government series; general obligations of certain agencies of the United-States such as Federal Home Loan Bank; and U.S. government security money market funds if the fund meets sertain conditions. Credit risk is minimized by compliance with State law.

Concentration of credit risk. The local government's investment policy does not allow for an investment in any one issuer that is in excess of ______ percent of the government's total investments.

Custodial credit risk. —In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not bereturned to it. For an investment, this is the risk that, in the event of the failure of the counterparty, the local government will not be able
to recover the value of its investments or collateral securities that are in the possession of an outside party. State law governs the
amount and types of security required to cover that portion of the deposits which is not guaranteed or insured according to law. Per state
law, when negotioatiable securites are furnished, such securities may be placed in trust and the trustee's receipt may be accepted in lieu
of actual securities when such receipt is in favor of the treasurer or town clerk and his successors. Sections 7-6-202 and 7-6-206, MCA
severely limit the types of investments and time deposits which are permitted by the local government. Compliance with these statutes
minimizes the local government's custodial credit risk.

B. Interfund receivables and payables

The due from/advance from other funds and due to/advance to other funds consist(s) of the following:

Account Number 131XXX	/133XXX	Account 211XXX/233XXX			
Due from		Due to			
Due from		Due to			
Due from		Due to			
Due from		Due to			
Due from		Due to			
Total Due From Other Funds	0	Total Due From Other Funds	θ		

4. <u>DETAILED NOTES ON ALL FUNDS - cont.</u>

C. Capital assets

Capital asset activity for the fiscal year ended June 30, 2015 was as follows:

	Beginning <u>Balance</u>	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated				
Land	1,420,059.00	0.00	0.00	1,420,059.00
Construction in progress Total capital assets not being depreciated	6,430,494.00 7,850,553.00	38,071.00 38,071.00	(6,430,494.00) (6,430,494.00)	38,071.00 1,458,130.00
Total capital assets not being depreciated	7,000,000.00	36,071.00	(0,430,494.00)	1,456,150.00
Capital assets being depreciated				
Buildings	21,849,717.00	771,030.00	0.00	22,620,747.00
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	6,438,847.00	7,287,447.00	0.00	13,726,294.00
Machinery and equipment	13,874,773.00	594,939.00	(35,387.00)	14,434,325.00
Infrastructure Total capital assets being depreciated	7,846,318.00 50,009,655.00	501,194.00 9,154,610.00	(35,387.00)	8,347,512.00 59,128,878.00
Total capital assets being depreciated	30,009,033.00	9,134,010.00	(33,367.00)	39,120,070.00
Less accumulated depreciation for:				
Buildings	(11,107,664.00)	0.00	(329,964.00)	(11,437,628.00)
Intangibles/works of art	0.00	0.00	0.00	0.00
Improvements other than buildings	(786,818.00)	0.00	(314,983.00)	(1,101,801.00)
Machinery and equipment Infrastructure	(8,184,679.00)	35,387.00	(924,048.00)	(9,073,340.00)
Total accumulated depreciation	(505,212.00) (20,584,373.00)	0.00 35,387.00	(111,226.00) (1,680,221.00)	(616,438.00) (22,229,207.00)
Total accumulated depreciation	(20,304,373.00)	33,367.00	(1,000,221.00)	(22,229,207.00)
Total capital assets being depreciated	29,425,282.00	9,189,997.00	(1,715,608.00)	36,899,671.00
Governmental activities capital assets net	37,275,835.00	9,228,068.00	(8,146,102.00)	38,357,801.00
Business-type activities:				
Capital assets not being depreciated				0.00
Land				0.00
Construction in progress Total capital assets not being depreciated	0.00	0.00	0.00	0.00
Total capital assets flot being depreciated	0.00	0.00	0.00	0.00
Capital assets being depreciated				
Buildings and system				0.00
Intangibles/works of art				0.00
Improvements other than buildings				0.00
Machinery and equipment Source of supply				0.00
Pumping plant	-			0.00
Treatment plant				0.00
Transmission and distribution	-			0.00
General plant				0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00
Less accumulated depreciation for: Buildings and system				0.00
Intangibles/works of art				0.00
Improvements other than buildings				0.00
Machinery and equipment				0.00
Source of supply				0.00
Pumping plant				0.00
Treatment plant				0.00
Transmission and distribution				0.00
General plant	0.00	0.00	0.00	0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00
Business-type activities capital assets net	0.00	0.00	0.00	0.00
		Balance	check with page 18:	0.00

4. DETAILED NOTES ON ALL FUNDS - cont.

Governmental activities:

C. Capital assets - cont.

Depreciation expense was charged to functions/programs of the primary government as follows:

General government	123,969.00
Public safety	403,360.00
Public works	746,928.00
Public health	172,677.00
Social and economic services	77,114.00
Culture and recreation	156,192.00
Housing and community development	0.00
Conservation of natural resources	0.00
Uncatagorized	0.00
Total depreciation expense - governmental activities	1,680,240.00
-Solid Waste services -Ambulance services	
_	
Total depreciation expense - business-type activities	0.00
ı leases	
<u>rreases</u> Government leases facilities and equipment under noncancelable	operating lease arrangeme
	for the year. The future mi

D. Operating leases

The Local Government leases facilities and equipment under noncancelable operating lease arrangements. Total costs of the leases for the fiscal year ended June 30, 20___ were \$_____ for the year. The future minimum-lease payments for these leases are as follows:

Year ending June 30	<u>Amount</u>
20	
20	
20	
20	
20	
2020	
Total	0.00

E. Long-term debt

The Local Government has assumed the following long-term debt:

1. General Obligation Bonds Bonds payable at June 30, 2015 are comprised of the following issues:

<u>Purpose</u>	Issue <u>Date</u>	Interest Rate	Term of years	Final maturity	Bonds issued	Outstanding June 30, 2015	Annual serial payment
Total G.O. Bonds					θ	θ	θ

4. <u>DETAILED NOTES ON ALL FUNDS - cont.</u>

E. Long-term debt - cont.

2. Revenue Bonds	Bonds payable at June 30, 2015 are comprised of the following issue:
2. Revenue Bonas	bonds payable at June 30, 2013 are comprised of the following iss

<u>Purpose</u>	Issue <u>Date</u>	Interest <u>Rate</u>	Term of years	Final <u>maturity</u>	Bonds <u>issued</u>	Outstanding 6/30/2015	Annual serial payment
Total Revenue Bonds					0	0	0

3. Special Assessment Bonds Bonds payable at June 30, 2015 are comprised of the following issues:

<u>Purpose</u>	Issue <u>Date</u>	Interest <u>Rate</u>	Term of years	Final maturity	Bonds issued	Outstanding 6/30/2015	Annual <u>serial payment</u>
Total Sp. Assess. Bonds					0	0	0

4. Contracts, notes, or loans

<u>Purpose</u>	Original Amount	Date of Issue	Interest <u>Rate</u>	Outstanding 6/30/2015	Date of Final <u>Payment</u>
Total		-		0	

F. Property leased to others

The following represents property owned by the Local Government which is leased to other governments, organizations, or individuals for specific purposes:

Whom leased to	Description of leased property	Duration of lease	Minimum annual payment

OTHER POST EMPLOYMENT BENEFITS (OPEB) NOTE DISCLOSURE

(Note: The following note disclosure should be modified, as appropriate, to correctly describe the local government's OPEB. This illustration represents a disclosure for a city or town that participates in the MMIA group health insurance plan. The "Plan Description" portion of this illustration will need to be modified for local governments that are self-insured purchase a commercial group insurance plan, belong to MACO Health Care Trust, etc.)

Post Employment Benefits Other Than Pensions (OPEB)

The Local Government allows its retired employees to continue to participate in its group health insurance plan at a premium rate that does not cover all of the related healthcare costs. This results in an OPEB referred to as an "implicit rate subsidy." OPEB is considered to be a long-term liability and is recorded on the modified accrual basis for governmental funds, and on the accrual basis for proprietary funds and the Government-wide Statements of Net Position and Activities.

<u>Plan Description:</u> The Local Government is a member of the Montana Municipal Interlocal Authority (MMIA), a local government risk retention pool which administers the Local Government's group health insurance plan, an agent multiple-employer defined benefit plan. As required by State law (MCA 2-18-704), the Local Government provides its employees who retire, along with their eligible spouses and dependents, the option ton continue to participate in the Local Government's group health insurance plan until the retiree becomes eligible for Medicare coverage. To continue this health insurance coverage, the retirees are required to pay the full amount of their premium. State law does not require that the Local Government provide the same premium rates to retirees as it pays for its active employees, nor does it require that the City pay any portion of the retiree premiums. Premium rates and healthcare benefits may be administratively altered at the end of any contract year.

MMIA issues an annual financial report that can be obtained at:

Montana Municipal Interlocal Authority
PO Box 6669
Helena, MT 59604-6669

Funding Policy: The plan is unfunded by the Local Government, and retirees receiving benefits contribute 100% of their premium on a "pay-as-you-go" basis.

The Local Government pays \$663 of the premium for its active employees, and contributes nothing to the
premium for its retirees. For the current fiscal year, premiums for the Local Government's retirees varied between \$ 663
and \$ 663 per month, and premiums for the City's active employees varied between \$ and \$
per month, depending on the coverage selected.
OR
For the current fiscal year, premiums for the Local Government's retirees and active employees were at the same rate, and varied between \$ and \$ per month, depending on the coverage selected.
Active employees and Retired members received benefits through the City's healthcare plan.

OPEB Continued:

Annual Required Contributions:

The annual required contribution (ARC), was calculated by using an actuarially determined amount, represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years.

- or -

The annual required contribution (ARC) was determined by using the alternative measurement method permitted by GASB Statement 45 for employers with fewer than one hundred total plan members. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 30 years.

Annual OPEB Cost	
Annual Required Contributions (ARC) as of June 30, 2015	\$165,236
Net OPEB Obligation at beginning of year	\$1,051,858
Interest on Net OPEB Obligation	\$43,341
Amortization Factor	
ARC Adjustments	
Annual OPEB Cost	\$123,438

Net OPEB Obligation (Note: this example assumes transition year. Provide this information for			
the current and 2 preceding years, as applicable, in subsequent years.)			
Net OBEP Obligation at July 1, 2015 \$1,184,270			
Annual OPEB Cost (Expense) \$174,584			
Contributions Made 0			
% of Annual OPEB Cost Contributed 0			
Net OPEB Obligation at June 30, 2015 \$1,183,596			

Funded Status (Note: This example assumes no funding of the liability. Adjust as necessary.)			
Actuarial Valuation Date 1-Jul-14			
Actuarial Value of Assets	0		
Actuarial Accrued Liability (AAL)	\$1,051,858		
Unfunded Actuarial Accrued Liability (UAAL)	\$1,051,858		
Funded Ratio	0		
Annual Covered Payroll	\$5,555,305		
Ratio of UAAL to Annual Covered Payroll	0		

Actuarial Methods and Assumptions: Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. As such, actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Actuarial calculations reflect a long-term perspective. Consistent with that perspective, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities (AAL) and the actuarial value of assets.

Calculations are based on the types of benefits provided under the terms of substantive plan (the plan terms as understood by the City/Town and plan members) at the time of the Fiscal Year _____ actuarial valuation and on the pattern of sharing of costs between the City/Town and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual fund limitations on the pattern of cost sharing between the employer and plan members in the future.

OPEB Continued:

Actuarial methods and significant assumptions used: (disclose items with * only if applicable)

Actuarial cost method:	N/A
Method(s) used to determine the actuarial value of assets	
(N/A if OPEB not funded):	
Inflation rate:	
Investment return:	
Participation rate:	45%
Post-retirement benefit increases:	
Projected salary increases:	2.50%
Healthcare cost trend rate (include different rates for successive	
year, if applicable)	
Amortization method (level dollar or level percentage or	
projected payroll):	
Amortization period and basis (e.g. 30 years; open OR closed):	

The required Schedule of Funding Progress immediately following the notes to the financial statement is designed to present multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Note: If the Alternative Measurement Method has been used, that fact should be disclosed, along with the source or basis of all significant assumptions or methods selected.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN DISCLOSURES PER GASB 68 FOR FISCAL YEAR ENDED JUNE 30, 2015

Big Horn County

Plan Description - 76a

The PERS-Defined Benefit Retirement Plan (DBRP), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing plan established July 1, 1945, and governed by Title 19, chapters 2 & 3, Montana Code Annotated (MCA). This plan covers the State, local governments, certain employees of the Montana University System, and school districts.

All new members are initially members of the PERS-DBRP and have a 12-month window during which they may choose to remain in the PERS-DBRP or join the PERS-DCRP by filing an irrevocable election. Members may not be members of both the defined contribution and defined benefit retirement plans. All new members from the universities also have a third option to join the university system's Montana University System Retirement Program (MUS-RP). For members that choose to join the PERS-DCRP or the MUS-RP, a percentage of the employer contributions will be used to pay down the liability of the PERS-DBRP.

The PERS-DBRP provides retirement, disability, and death benefits to plan members and their beneficiaries. Benefits are established by state law and can only be amended by the Legislature. Benefits are based on eligibility, years of service, and highest average compensation. Member rights are vested after five years of service.

Summary of Benefits – 76b

Member's highest average compensation (HAC)

Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months;

Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months;

Hired on or after July 1, 2013 – 110% annual cap on compensation considered as part of a member's highest average compensation.

Eligibility for benefit

Service retirement:

Hired prior to July 1, 2011: Age 60, 5 years of membership service;

Age 65, regardless of membership service; or Any age, 30 years of membership service.

Hired on or after July 1, 2011: Age 65, 5 years of membership service;

Age 70, regardless of membership service.

Early retirement, actuarially reduced:

Hired prior to July 1, 2011: Age 50, 5 years of membership service; or

Any age, 25 years of membership service.

Hired on or after July 1, 2011: Age 55, 5 years of membership service.

Vesting Age 55, 5 years of membership service.

Monthly benefit formula

Members hired prior to July 1, 2011:

- Less than 25 years of membership service: 1.785% of HAC per year of service credit;
- 25 years of membership service or more: 2% of HAC per year of service credit.

Members hired on or after July 1, 2011:

Less than 10 years of membership service: 1.5% of HAC per year of service credit;

10 years or more, but less than 30 years of membership service: 1.785% of HAC per year of service credit;

30 years or more of membership service: 2% of HAC per year of service credit.

Guaranteed Annual Benefit Adjustment (GABA)*

- 3% for members hired prior to July 1, 2007
 - 1.5% for members hired on or after July 1, 2007

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

*At this time, as a result of permanent injunction issued in the AMRPE vs State litigation, the GABA rate in effect is being used in the calculation. Clarification of the GABA rate for members hired on or after July 1, 2013 is pending.

Total number of members (employees) covered by benefit terms as of June 30, 2015:

1. Active plan members: 28,237

2. Inactive members entitled to but not yet receiving benefits or a refund:

Vested: 2,925 Non-Vested: 8,839

3. Inactive members and beneficiaries currently receiving benefits:

Service Retirements: 20,080 Disability Retirements: 176 Survivor Benefits: 425

Overview of Contributions - 76c

1. Rates are specified by state law for periodic employer and employee contributions. The State legislature has the authority to establish and amend contribution rates to the plan.

- 2. Member contributions to the system:
- a. Plan members are required to contribute 7.90% of member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.
- b. The 7.90% member contributions is temporary and will be decreased to 6.9% on January 1 following actuary valuation results that show the amortization period has dropped below 25 years following the reduction of both the additional employer and additional member contribution rates.
- 3. Employer contributions to the system:
- a. State and University System employers are required to contribute 8.27% of members' compensation.
- b. Local government entities are required to contribution 8.17% of members' compensation.
- c. School district employers contributed 7.90% of members' compensation.
- d. Following the 2013 Legislative Session, PERS-employer contributions were temporarily increased. Effective July 1, 2013, employer contributions increased 1.0%. Beginning July 1, 2014, employer contributions will increase an additional 0.1% a year over 10 years, through 2024. The employer additional contributions including the 0.27% added in 2007 and 2009, terminates on January 1 following actuary valuation results that show the amortization period of the PERS-DBRP has dropped below 25 years and would remain below 25 years following the reductions of both the additional employer and member contributions rates.
- e. Effective July 1, 2013, the additional employer contributions for DCRP and MUS-RP is allocated to the defined benefit plan's Plan Choice Rate unfunded liability.
- f. Effective July 1, 2013, employers are required to make contributions on working retirees' compensation. Member contributions for working retirees are not required
- 4. Non Employer Contributions
- a. Special Funding
- i. The State contributes 0.1% of members' compensation on behalf of local government entities.
- ii. The State contributes 0.37% of members' compensation on behalf of school district entities.
- b. Not Special Funding
- i. The State contributes from the Coal Tax Severance fund

Stand-Alone Statements - 76d

The PERS financial information is reported in the Public Employees' Retirement Board's Comprehensive Annual Financial Report for the fiscal year ended. It is available from the PERB at 100 North Park, PO Box 200131, Helena MT 59620-0131, 406-444-3154.

CAFR information including our stand alone financial statements can be found on our web site at http://mpera.mt.gov/annualReports.shtml

The latest actuarial valuation and experience study can be found at our website at http://mpera.mt.gov/actuarialValuations.shtml

Actuarial Assumptions – 77

The Total Pension Liability as of June 30, 2014, is based on the results of an actuarial valuation date of June 30, 2014. There were several significant assumptions and other inputs used to measure the Total Pension Liability. The actuarial assumptions used in the June 30, 2014 valuation were based on the results of the last actuarial experience study, dated May 2010 for the six year period July 1, 2003 to June 30, 2009. Among those assumptions were the following:

General Wage Growth*
*includes Inflation at
Merit Increases
Investment Return

4.00%
3.00%
7.75%

- Postretirement Benefit Increases
 - o 3% for members hired prior to July 1, 2007
 - o 1.5% for members hired on or after July 1, 2007

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of other adjustments to the member's benefit.

*At this time as a result of permanent injunction issued in the AMRPE vs State litigation, the GABA rate in effect is being used in the calculation. Clarification of the GABA rate for members hired on or after July 1, 2013 is pending.

- Mortality assumptions among contributing members, terminated vested members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2015 with scale AA.
- · Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Employee and Annuitant Mortality Tables with no projections. No future mortality improvement is assumed.

Discount Rate - 78a, 78b, 78d

The discount rate used to measure the Total Pension Liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non- employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. The State contributes 0.1% of salaries for local governments and 0.37% for school districts. In addition, the State contributes coal severance tax and interest money from the general fund. The interest is contributed monthly and the severance tax is contributed quarterly. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2122. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. No municipal bond rate was incorporated in the discount rate.

Target Allocations - 78c, 78e, 78f

Asset Class	Target Asset Allocation	Long-Term Expected Real Rate of Return
Cash Equivalents	2.00%	-0.25%
Domestic Equity	36.00%	4.80%
Foreign Equity	18.00%	6.05%
Fixed Income	24.00%	1.68%
Private Equity	12.00%	8.50%
Real Estate	8.00%	4.50%

The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the System. The most recent analysis, performed for the period covering fiscal years 2003 through 2009, is outlined in a report dated May 2010, which is located on the MPERA website. Several factors are considered in evaluating the long-term rate of return assumption including rates of return adopted by similar public sector systems, and by using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. Best estimates are presented as the arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2014, is summarized in the above table.

Sensitivity Analysis - 78g

	1.0% Decrease	Current Discount	1.0% Increase
	-6.75%	Rate	-8.75%
PERS' Net Pension			
Liability	\$1,982,274,732	\$1,246,010,898	\$625,044,646
Employer's proportion	\$6,941,450.87	\$4,363,231.44	\$2,188,756.50

In accordance with GASB 68 regarding the disclosure of the sensitivity of the Net Pension Liability to changes in the discount rate, the above table presents the Net Pension Liability calculated using the discount rate of 7.75%, as well as what the Net Pension Liability would be if it were calculated using a discount rate that is 1.00% lower (6.75%) or 1.00% higher (8.75%) than the current rate.

Summary of Significant Accounting Policies – 79

The Montana Public Employee Retirement Administration (MPERA) prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, Pension Expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same accrual basis as they are reported by MPERA. For this purpose, member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period when due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred. Investments are reported at fair value. MPERA adheres to all applicable Governmental Accounting Standards Board (GASB) statements.

Net Pension Liability - 80a, 80b, 80c, 80d, 80e, 80f

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Public Employees' Retirement System (PERS). Statement 68 became effective June 30, 2015 and includes requirements to record and report their proportionate share of the collective Net Pension Liability, Pension Expense, Deferred Inflows and Deferred Outflows of resources associated with pensions.

In accordance with Statement 68, PERS has a special funding situation in which the State of Montana is legally responsible for making contributions directly to PERS on behalf of the employers. Due to the existence of this special funding situation, local governments and school districts are required to report the portion of the State of Montana's proportionate share of the collective Net Pension Liability that is associated with the employer.

The State of Montana also has a funding situation that is not Special Funding whereby the State General Fund provides contributions from the Coal Severance Tax and interest. All employers are required to report the portion of Coal Tax Severance Tax and interest attributable to the employer.

	Pension Liability as of 6/30/13	Net F	Pension Liability as of 6/30/14	Percent of Collective NPL
[as 01 6/30/13		0/30/14	Percent of Collective NPL
Employer Proportionate				
Share	\$ 5,614,808.49	\$	4,363,231.44	0.3501460%
State of Montana				
Proportionate Share				
associated with Employer	\$ 68,565.38	\$	53,281.71	0.4448390%
Total	\$ 5,683,373.87	\$	4,416,513.15	0.7949850%

At June 30, 2015, the employer recorded a liability of

\$ 4,363,231.44 for its proportionate share of the

Net Pension Liability. The Net Pension Liability was measured as of June 30, 2014, and the Total Pension Liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of July 1, 2014. The employer's proportion of the Net Pension Liability was based on the employer's contributions received by PERS during the measurement period July 1, 2013, through June 30, 2014, relative to the total employer contributions received from all of PERS' participating employers. At June 30, 2014, the employer's proportion was

0.350146% percent.

Changes in actuarial assumptions and methods: There were no changes in assumptions or other inputs that affected the measurement of the Total Pension Liability.

Changes in benefit terms: There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share: There were no changes between the measurement date of the collective Net Pension Liability and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

Pension Expense - 80g, 80j

<u> -xpense – oog, ooj</u>	
	Pension Expense as of 6/30/14
Employer's Proportionate Share	\$ 212,171.06
State of Montana Proportionate Share associated with the	
Employer	\$ 123,373.65
Total:	\$ 335,544.71

At June 30, 2015, the employer recognized a Pension Expense of

\$ 335,544.71

for its proportionate

share of the PERS' Pension Expense. The employer also recognized grant revenue of

\$ 123,373.65

for the support provided by the State of Montana for its proportionate share of the Pension Expense that is associated with the employer.

Recognition of Beginning Deferred Outflow – GASB 71

At June 30, 2015, the employer recognized a beginning deferred outflow of resources for the employers FY2014 contributions of \$335,271.44

At June 30, 2015, the employer reported its proportionate share of PERS' deferred outflows of resources and deferred inflows of resources related to PERS from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Differences between actual and expected experience	\$		\$	-
Changes in assumptions	\$	-	\$	-
Difference between projected and actual earnings on pension plan investments	\$	1	\$	1,127,387.23
Changes in proportion differences between employer contributions and proportionate share of contributions	\$	-	\$	2,673.65
Difference between actual and expected contributions	·			,
#Contributions paid to PERS subsequent to the measurement date - FY 2015 Contributions [to be entered by the entity]	\$	358,872.00	\$	_
Total		358,872.00	\$	1,130,060.88

#Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in Pension Expense as follows:

	Deferred Outflows of	Deferred Inflows of	Amount recognized in Pension Expense as an
Year ended June 30:	Resources	Resources	increase or (decrease) to Pension Expense
2016	0.00	282,738.02	\$ (282,738.02)
2017	0.00	282,738.02	\$ (282,738.02)
2018	0.00	281,846.81	\$ (281,846.81)
2019	0.00	0.00	-
Thereafter	0.00	0.00	-

SHERIFFS' RETIREMENT SYSTEM PENSION PLAN DISCLOSURES PER GASB 68

FOR FISCAL YEAR ENDED JUNE 30, 2015

Big Horn County

Plan Description - 76a

The Sheriffs' Retirement System (SRS), administered by the Montana Public Employee Retirement Administration (MPERA), is a multiple-employer, cost-sharing defined benefit plan established July 1, 1974, and governed by Title 19, chapters 2 & 7, MCA. This plan provides retirement benefits to all Department of Justice criminal and gambling investigators hired after July 1, 1993, all detention officers hired after July 1, 2005, and to all Montana sheriffs. Benefits are established by state law and can only be amended by the Legislature. The SRS provides retirement, disability and death benefits to plan members and their beneficiaries. Benefits are based on eligibility, years of service and highest average compensation. Member rights are vested after five years of service.

Summary of Benefits - 76b

Member's highest average compensation (HAC)

Hired prior to July 1, 2011 - highest average compensation during any consecutive 36 months; Hired on or after July 1, 2011 – highest average compensation during any consecutive 60 months Hired on or after July 1, 2013 – 110% annual cap on compensation considered as a part of a member's highest average compensation.

Eligibility for benefit

20 years of membership service, regardless of age.

Early Retirement

Age 50, 5 years of membership service, actuarially reduced.

Vesting

5 years of membership service

Monthly benefit formula

2.5% of HAC per year of service

Guaranteed Annual Benefit Adjustment (GABA)

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage (provided below) each January, inclusive of all other adjustments to the member's benefit.

- 3% for members hired prior to July 1, 2007
- 1.5% for members hired on or after July 1, 2007

Total number of members (employees) covered by benefit terms as of June 30, 2015:

- 1. Active plan members: 1,336
- 2. Inactive members entitled to but not yet receiving benefits or a refund:

Vested: 81 Non-vested: 342

Inactive members and beneficiaries currently receiving benefits: Service Retirements: 523

Service Retirements: 523 Disability Retirements: 32 Survivor Benefits: 22

Overview of Contributions - 76c

- 1. Rates are specified by state law for periodic employer and employee contributions. The State legislature has the authority to establish and amend contribution rates to the plan.
- 2. Member contributions to the system
- a. Plan members are required to contribute 9.245% of member's compensation. Contributions are deducted from each member's salary and remitted by participating employers.
- 3. Employer contributions to the system:
- a. The employers are required to contribute 9.825% of members' compensation.
- b. Effective July 1, 2013, employer contributions are required to be paid on working retiree compensation. Member contributions are not required for working retirees.

Stand-Alone Statements - 76d

The SRS financial information is reported in the Public Employees' Retirement Board's Comprehensive Annual Financial Report for the fiscal year ended. It is available from the PERB at 100 North Park, PO Box 200131, Helena MT 59620-0131, 406-444-3154.

CAFR information including our stand alone financial statements can be found on our web site at http://mpera.mt.gov/annualReports.shtml

The latest actuarial valuation and experience study can be found at our website at http://mpera.mt.gov/actuarialValuations.shtml

Actuarial Assumptions – 77

The Total Pension Liability as of June 30, 2014, is based on the results of an actuarial valuation date of June 30, 2014. There were several significant assumptions and other inputs used to measure the Total Pension Liability. The actuarial assumptions used in the June 30, 2014 valuation were based on the results of the last actuarial experience study, dated May 2010 for the six year period July 1, 2003 to June 30, 2009. Among those assumptions were the following:

	General Wage Growth*	4.00%
	*includes Inflation at	3.00%
	Merit Increases	0% to 7.3%
	Investment Return	7.75%
	Postretirement Benefit Increases	
For n	nembers hired prior to July 1, 2007	3.00%
For n	nembers hired on or after July 1, 2007	1.50%

After the member has completed 12 full months of retirement, the member's benefit increases by the applicable percentage each January, inclusive of other adjustments to the member's benefit.

· Mortality assumptions among contributing members, terminated vested members, service retired members and beneficiaries based on RP 2000 Combined Employee and Annuitant Mortality Tables projected to 2015 with scale AA.

Mortality assumptions among Disabled Retirees are based on RP 2000 Combined Employee and Annuitant Mortality Tables with no projections. No future mortality improvement is assumed.

Discount Rate - 78a, 78b, 78d

The discount rate used to measure the Total Pension Liability was 7.75%. The projection of cash flows used to determine the discount rate assumed that contributions from participating plan members, employers, and non-employer contributing entities will be made based on the Board's funding policy, which establishes the contractually required rates under Montana Code Annotated. Based on those assumptions, the System's fiduciary net position was projected to be adequate to make all the projected future benefit payments of current plan members through the year 2122. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability. No municipal bond rate was incorporated in the discount rate.

Agget Class	Target Asset Allocation	Long-Term Expected Real Rate
Asset Class	Allocation	of Return
Cash Equivalents	2.00%	-0.25%
Domestic Equity	36.00%	4.80%
Foreign Equity	18.00%	6.05%
Fixed Income	24.00%	1.68%
Private Equity	12.00%	8.50%
Real Estate	8.00%	4.50%

The long-term expected return on pension plan assets is reviewed as part of the regular experience studies prepared for the System. The most recent analysis, performed for the period covering fiscal years 2003 through 2009, is outlined in a report dated May 2010, which is located on the MPERA website. Several factors are considered in evaluating the long-term rate of return assumption including rates of return adopted by similar public sector systems, and by using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years. Best estimates are presented as the arithmetic real rates of return for each major asset class included in the System's target asset allocation as of June 30, 2014, is summarized in the above table.

Sensitivity Analysis - 78g

	1.0% Decrease	Current Discount	1.0% Increase
	-6.75%	Rate	-8.75%
SRS' Net Pension			
Liability	\$87,589,281	\$41,617,020	\$3,675,904
Employer's proportion	\$1,383,917.78	\$657,552.32	\$58,079.58

In accordance with GASB 68 regarding the disclosure of the sensitivity of the Net Pension Liability to changes in the discount rate, the above table presents the Net Pension Liability calculated using the discount rate of 7.75%, as well as what the Net Pension Liability would be if it were calculated using a discount rate that is 1.00% lower (6.75%) or 1.00% higher (8.75%) than the current rate.

Summary of Significant Accounting Policies – 79

The Montana Public Employee Retirement Administration (MPERA) prepares its financial statements using the accrual basis of accounting. For the purposes of measuring the Net Pension Liability, deferred inflows of resources and deferred outflows of resources related to pensions, Pension Expense, information about the fiduciary net position and additions to/deductions from fiduciary net position have been determined on the same accrual basis as they are reported by MPERA. For this purpose, member contributions are recognized in the period in which contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Revenues are recognized in the accounting period they are earned and become measurable. Benefit payments and refunds are recognized in the accounting period when due and payable in accordance with the benefit terms. Expenses are recognized in the period incurred.

Investments are reported at fair value. MPERA adheres to all applicable Governmental Accounting Standards Board (GASB) statements.

Net Pension Liability - 80a, 80b, 80c, 80d, 80e, 80f

In accordance with GASB Statement 68, Accounting and Financial Reporting for Pensions, employers are required to recognize and report certain amounts associated with their participation in the Sheriffs' Retirement System (SRS). Statement 68 became effective June 30, 2015 and includes requirements to record and report their proportionate share of the collective Net Pension Liability, Pension Expense, Deferred Inflows and Deferred Outflows of resources associated with pensions.

	Net Pension Liability as of 6/30/13		Net Pension Liability as of 6/30/14		Percent of Collective	
Employer Proportionate Share	\$	1,687,258.73		657,552.32		

At June 30, 2015, the employer recorded a liability of

\$ 657,552.32 for its proportionate share of the

Net Pension Liability. The Net Pension Liability was measured as of June 30, 2014, and the Total Pension Liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of July 1, 2014. The employer's proportion of the Net Pension Liability was based on the employer's contributions received by SRS during the measurement period July 1, 2013, through June 30, 2014, relative to the total employer contributions received from all of SRS' participating employers.

At June 30, 2014, the employer's proportion was

1.580080% percent.

Changes in actuarial assumptions and methods: Because the beginning and ending values are based on the same actuarial valuation and there were no significant events, no liability gains or losses due to experience are reported this year. The plan did report a change in assumption because there was an increase in the discount rate resulting in a decrease in the Liability There were no other changes in assumptions or other inputs that affected the measurement of the Total Pension Liability.

Changes in benefit terms: There have been no changes in benefit terms since the previous measurement date.

Changes in proportionate share: There were no changes between the measurement date of the collective Net Pension Liability and the employer's reporting date that are expected to have a significant effect on the employer's proportionate share of the collective NPL.

Pension Expense - 80g, 80j

Pension Expense as of 6/30/14

Employer's Proportionate Share

\$ 36,737.21

Recognition of Beginning Deferred Outflow - GASB 71

Deferred Inflows and Outflows - 80h, 80i

At June 30, 2015, the employer reported its proportionate share of SRS' deferred outflows of resources and deferred inflows of resources related to SRS from the following sources:

	Deferred Outflows of Resources		Def	erred Inflows of Resources
Differences between actual and expected experience	\$	1	\$	-
Changes in assumptions	\$	-	\$	670,947.74
Difference between projected and actual earnings on pension plan investments	\$	1	\$	289,804.50
Changes in proportion differences between employer contributions and proportionate share of contributions	\$	-	\$	-
Difference between actual and expected contributions				
#Contributions paid to SRS subsequent to the measurement date - FY 2015 Contributions [to be entered by the entity]	\$	107,367.02		
Total	\$	107,367.02	\$	960,752.24

#Amounts reported as deferred outflows of resources related to pensions resulting from the employer's contributions subsequent to the measurement date will be recognized as a reduction of the Net Pension Liability in the year ended June 30, 2016. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in Pension Expense as follows:

			Amount recognized in Pension Expense as
	Deferred Outflows of	Deferred Inflows of	an increase or (decrease) to Pension
Year ended June 30:	Resources	Resources	Expense
2016	0.00	184,275.74	\$ (184,275.74)
2017	0.00	184,275.74	\$ (184,275.74)
2018	0.00	184,275.70	\$ (184,275.70)
2019	0.00	111,824.69	\$ (111,824.69)
Thereafter	0.00	111,824.62	\$ (111,824.62)

4. <u>DETAILED NOTES ON ALL FUNDS - cont.</u>

G. Pending Litigation

The following is a list of pending litigation against the entity and the amount of damages claimed by the plaintiff. Indicate in the potential of loss column if all or a portion of the damages will be coverd by insurance if the entity suffers a loss.

		Potential	Potential of loss* (Mark with X)		
Case	Damages requested	1	2	3	
See MD&A					

^{*}The potential for loss

- **1 Probable** The future event or events are likely to occur.
- 2 Reasonably possible The chance of the future event or events occurring is more than remote but less than likely.
- 3 Remote The chance of the future event or events occurring is slight.

H. Restatements/prior period adjustments

During the current fiscal year, adjustments relating to prior year's transactions were made to the fund balance and net position accounts. The following is a schedule of these adjustments:

Fund	Amount	Reason for adjustment	
General #1000	307,948.50	Adjustment to Ambulance allowance for uncollectable accounts	
Public Safety #2300	14,691.26	Accural adjustment for revenue earned from Cops Grant II	
CTEP #2956	8,658.00	Accural adjustment for revenue earned from CTEP Grant	
Total	331,297.76		

I. Pension and retirement plans

The entity participates in the Montana Public Employees Retirement System, the Sheriff's Retirement System. The contributions to the plans for the fiscal year are as follows:	Employer share of retirement contribution expenses	Employee share of retirement contribution	Total
a. Public Employee's Retirement System (County/City/Town)	347,013.17	358,867.21	705,880.38
b. Sheriff's Retirement System (County)	98,132.35	107,367.02	205,499.37
c. Teacher's Retirement System (County)			0.00
d. Other			0.00
Total	445,145.52	466,234.23	911,379.75

4. <u>DETAILED NOTES ON ALL FUNDS - cont.</u>

J. 1. Fund Balance Disclosure:

The Governmental Accounting Standards Board, Statement No. 54, requires presentation of governmental fund balances by specific purpose. In the basic financial statements, the fund balance classifications are presented in the aggregate for the following fund balance classifications: non-spendable, restricted, committed, assigned and unassigned.

Non-spendable includes fund balances that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted includes fund balances that are constrained for specific purposes which are externally imposed by providers such as creditors, or amounts constrained due to law, constitutional provisions or enabling legislation.

Committed includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision-making authority and does not lapse at year-end.

Assigned includes fund balance amounts that are intended to be used for a specific purpose that are neither considered restricted or committed.

Fund balances may be assigned by the following designated individuals, positions or bodies: Big Horn County Board of Commissioners

By taking the following action:	Resolution		

Unassigned fund balance includes positive fund balance within the General Fund which has not been classified within the above mentioned classifications. Negative fund balances in other governmental funds will be reported as unassigned.

2. Net Position

The government-wide and proprietary fund financial statements report net position. Net position represent the difference between assets plus deferred outflow of resources and liabilities plus deferred inflows of resources. Components of net position are net investment in capital assets, restricted, and unrestricted. Net investment in capital assets consists of capital assets net of accumulated depreciation plus capital related deferred outflows of resources, less outstanding balance of any related borrowing used for the acquisition, construction, or improvement of those assets and capital related deferred inflows of resources.

Restricted net position is defined above (see J1.), and unrestricted net position is any portion of net position that does not meet the definition of net investment in capital assets and restricted.

K. Spending policy:

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the General fund. The Fund will expend those resources on multiple purposes of the local government. The intention of this spending policy is to identify the expenditure order of resource categories for the General Fund. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in the General Fund, the following spending policy will apply or the default will apply if a policy has not been adopted:

1st:	Restricted
2nd:	Committed
3rd:	Assigned
4th:	Unassigned

The Local Government receives inflows from revenue and other financial sources from numerous sources for use in the Special Revenue, Debt Service and Capital Projects funds. These funds will expend those resources on the specific purpose of the fund.

The intention of this spending policy is to identify the expenditure order of resource categories for these Funds. Resources will be categorized according to Generally Accepted Accounting Principles (GAAP) for state and local governments. When both restricted and unrestricted resources are available in these funds, the following spending policy will apply or the default will apply if a policy has not been adopted:

1st:	Restricted
2nd:	Unrestricted
3rd:	

L. N	Minimum	Fund	Balance	Policy:
------	---------	------	---------	---------

The Local Government has/or does not have a minimum fund balance policy in place. (Describe the fund balance policy is applicable).

M.	Major Special Revenue Funds:				
	The purpose of e	each major special revenue fund and revenue	enue source is listed below:		
		Major Special Revenue Fund:		Revenue Source:	
		Road		Taxes	
		Public Safety	Taxes	s/Transfers form SAFMR	
		SAFMR		Royalties	
		СТЕР		CTEP program	
NI.	The Non-spond	chie Fund Balance is comprised of the	fallowing		
Ν.	The Non-Spenda	able Fund Balance is comprised of the Amounts reported as inventory or prep	e tollowing: paid items include the following:		
		Amounto logally or contractually requir	end to remain intent include the f	iallauria ar	
		Amounts legally or contractually requir	ed to remain intact include the t	following:	
		Amounts not in cash form such as the	long-term portion of loans recei	ivable include the following:	
ο.	Committed Fund	d Balance:			
	The Government	committed fund balance by taking the fo	ollowing action:		
		Major Purpose:	Amount:	Action Taken:	
				- <u></u>	
				- <u></u>	
Р.	Restricted Fund	l Balance:			
-	Fund balance is				
		Major Purpose:	Amount:	Source of Restriction	
				-	
				·	

5. BOC SUPPLEMENT SCHEDULE

1. <u>Intergovernmental expenditures</u> - Of the expenditures reported, detail below those expenditures made to other governments on a cost-sharing basis.

	Amoun	Amount - Omit Cents				
Purpose	Paid to local governments	Paid to state				
-	M01					
Airports						
	M52					
Libraries						
	M32					
Health						
	M12					
Local schools						
	M79	L79				
Welfare						
	M89	L89				
Other						

2.	<u>Salaries and Wages</u> - Report here the total salaries and wages paid to all employees of your
	government before deductions for social security, retirement, etc. Include also salaries and wages
	paid to employees of any utility owned and operated by your government.

Amount - Omit cents					

3. Debt outstanding

A. Long-term debt outstanding, issued and retired

-						
	Bonds Outstanding	Bonds dur	ing the fiscal year	Outstanding as of	6/30/2015	
Purpose	7/1/2014	Issued Retired		General Obligation	Revenue bonds	
•	19A	29A	39A	41A	44A	
Water utility						
•	19X	29X	39X	41X	44X	
Sewer utility						
	19C	29C	39C	41C	44C	
Gas utility						
	19B	29B	39B	41B	44B	
Electric utility						
-	19X	29X	39X	41X	44X	
All other						

B. Short-term debt

Туре	Beginning of fiscal year	End of fiscal year
	61V	64V
Registered warrants		
Contracts payable		
Notes payable		
Totals		

4. <u>Cash balances by fund type</u> - Cash may consist of cash on hand, checking, savings, repurchase agreements, certificates of deposit, securities, or any other cash related item.

Type of funds	Amount Omits cents
	W61
General fund (1000)	2223114
	W61
Special revenue funds (2000)	8231318
	W01
Debt Service funds (3000)	0
	W31
Capital projects funds (4000)	1033255
	W61
Enterprise funds (5000)	0
Internal services funds (6000)	0
Trust and agency funds (7000)	10325317
Permanent funds (8000)	0
Total cash all funds	21813003

Form BOC-1

REQUIRED SUPPLEMENTARY INFORMATION

Big Horn County GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

	FISCAL YEAR ENDING JUNE 30, 2015						
	VARIA						
		BUDGETED	AMOUNTS		VARIANCE WITH FINAL BUDGET		
Account				ACTUAL	POSITIVE		
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
	REVENUES						
	Taxes:						
311000/312000	Property taxes	801,642.49	801,642.49	760,478.01	(41,164.48)		
314200/31600	Gross Proceeds/ Entitlement Levy	1,890,115.82	1,890,115.82	1,894,534.85	4,419.03		
	Licenses and permits						
322010	Alcoholic beverage licenses				0.00		
322020	General business licenses	100.00	100.00	100.00	0.00		
323010	Building permits			50.00	50.00		
323030	Animal licenses				0.00		
323050	Other permits Intergovernmental revenue (See supplemental section for detail)				0.00		
331000	Federal grants			3,808.44	3,808.44		
332000/333	Federal shared revenues	10,600.00	10,600.00	1,947.89	(8,652.11)		
334000	State grants				0.00		
335000/336	State shared revenues			4,164.58	4,164.58		
337000	Local grants				0.00		
338000	Local shared revenues				0.00		
	Charges for services						
341000	General government	124,605.00	124,605.00	125,660.58	1,055.58		
342000	Public safety	2,300,000.00	2,300,000.00	2,175,428.98	(124,571.02)		
343000	Public works	354,901.60	354,901.60	370,509.31	15,607.71		
344000	Public health	5,000.00	5,000.00	4,880.50	(119.50)		
345000	Social/economic services				0.00		
346000	Culture and recreation				0.00		
	Fines and forfeitures						
351010	Justice court	52,500.00	52,500.00	46,402.50	(6,097.50)		
351020	District court				0.00		
351030	City court				0.00		
360000	Miscellaneous	42,000.00	42,000.00	36,345.97	(5,654.03)		
370000	Investment and royalty earnings	17,000.00	17,000.00	30,637.05	13,637.05		
	Total revenues	5,598,464.91	5,598,464.91	5,454,948.66	(143,516.25)		
	EXPENDITURES						
	Current:						
410000	General Government:						
410100	Legislative services						
100	Personal services	324,724.00	324,724.00	322,369.73	2,354.27		
200-800	Supplies/services/materials, etc	47,300.00	47,300.00	33,995.87	13,304.13		
900	Capital outlay	,	,	,	0.00		
410200	Executive services						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
900	Capital outlay				0.00		
410300	Judicial services				2.20		
100	Personal services	314,773.00	314,773.00	293,885.17	20,887.83		
200-800	Supplies/services/materials, etc	62,000.00	62,000.00	39,976.63	22,023.37		
900	Capital outlay	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,72.2.20	0.00		
					2.20		
		-35-					

Big Horn County GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FISCAL YEAR ENDING JUNE 30, 2015

		BUDGETED	AMOUNTS		VARIANCE WITH FINAL BUDGET
Account Number	Description	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
410400	Administrative services			7	(1120/11112)
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
410500	Financial services				0.00
100	Personal services	354,843.00	354,843.00	349,287.54	5,555.46
200-800	Supplies/services/materials, etc	132,125.00	132,125.00	113,721.15	18,403.85
900	Capital outlay	132,123.00	132,123.00	113,721.13	0.00
410600	Elections				0.00
		90 030 00	90 020 00	9E E00 E0	4 410 50
100	Personal services	89,929.00	89,929.00	85,509.50	4,419.50
200-800	Supplies/services/materials, etc	42,000.00	42,000.00	33,261.24	8,738.76
900	Capital outlay				0.00
410800/410900	Personnel/Records administration	200.054.00	000 054 00	004 700 00	0.004.00
100	Personal services	299,854.00	299,854.00	291,789.32	8,064.68
200-800	Supplies/services/materials, etc	34,500.00	34,500.00	34,661.25	(161.25)
900					0.00
411000	Planning & Research services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc	11,850.00	11,850.00	5,801.53	6,048.47
900	Capital outlay				0.00
411100	Legal services				
100	Personal services	301,336.00	301,336.00	277,343.79	23,992.21
200-800	Supplies/services/materials, etc	56,164.00	56,164.00	19,344.75	36,819.25
900	Capital outlay				0.00
411200	Facilities administration				
100	Personal services	217,500.00	217,500.00	213,458.41	4,041.59
200-800	Supplies/services/materials, etc	237,900.00	237,900.00	219,073.86	18,826.14
900	Capital outlay				0.00
411600	Public school administration				
100	Personal services	68,291.00	68,291.00	64,855.97	3,435.03
200-800	Supplies/services/materials, etc	10,550.00	10,550.00	7,942.68	2,607.32
900	Capital outlay				0.00
411800	Other General Government services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420000	Public Safety:				
420100	Law enforcement services				
100	Personal services				0.00
200-800	Supplies/services/materials, etc				0.00
900	Capital outlay				0.00
420200	Detention and correction				
100	Personal services				0.00
200-800					0.00
900	Capital outlay				0.00
420300	Probation and parole				2.00
100	Personal services				0.00
200-800		170,000.00	170,000.00	30,296.24	139,703.76
900	Capital outlay	170,000.00	170,000.00	55,230.24	0.00
900	<u> </u>				0.00
		26			<u> </u>
		-36-			

Big Horn County GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FISCAL YEAR ENDING JUNE 30, 2015

	FISCAL YEAR ENDING JUNE 30, 2015						
					VARIANCE WITH		
		BUDGETED	AMOUNTS		FINAL BUDGET		
Account				ACTUAL	POSITIVE		
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
420400	Fire protection						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
900	Capital outlay				0.00		
420500	Protective inspections						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
900	Capital outlay				0.00		
420600	Civil defense						
100	Personal services			64,765.59	(64,765.59)		
200-800	Supplies/services/materials, etc			4,111.31	(4,111.31)		
900	Capital outlay				0.00		
420700/420800	Emergency services/Coroner						
100	Personal services	1,979,940.00	1,979,940.00	1,771,314.12	208,625.88		
200-800	Supplies/services/materials, etc	327,325.00	327,325.00	280,349.52	46,975.48		
900		44,000.00	44,000.00	,	44,000.00		
430000	Public Works:	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,		
430100	Public works administration						
100	Personal services				0.00		
200-800					0.00		
900	Capital outlay				0.00		
430200	Road and street services				0.00		
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
900	Capital outlay				0.00		
430300	Airport				0.00		
100	•				0.00		
	Personal services	47.500.00	47.500.00	0.200.00	0.00		
200-800	Supplies/services/materials, etc	17,500.00	17,500.00	6,369.98	11,130.02		
900 430400	'				0.00		
	Transit systems				0.00		
100					0.00		
200-800	•				0.00		
900	Capital outlay				0.00		
430500	Water utilities						
100					0.00		
200-800	• •				0.00		
900					0.00		
430600	Sewer utilities				_		
100	Personal services				0.00		
200-800	•				0.00		
900	•				0.00		
430800	Solid waste services						
100		91,469.00	91,469.00	94,065.41	(2,596.41)		
200-800	Supplies/services/materials, etc	533,150.00	533,150.00	522,040.59	11,109.41		
900	· · · · · · · · · · · · · · · · · · ·				0.00		
430900	Cemetery services						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
900	Capital outlay				0.00		
431000/431100	Public Scales/Weed control						
100	Personal services	13,770.00	13,770.00	12,335.07	1,434.93		
200-800	Supplies/services/materials, etc	54,100.00	54,100.00	47,257.92	6,842.08		
900	Capital outlay				0.00		
		-37					

Big Horn County GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

				VARIANCE WITH	
		BUDGETED /	BUDGETED AMOUNTS		FINAL BUDGET
Account				ACTUAL	POSITIVE
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
431300	Central shop services				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital outlay				0.0
440000	Public Health:				
440100	Public health services				
100	Personal services	117,408.00	117,408.00	115,145.67	2,262.3
200-800	Supplies/services/materials, etc	96,721.00	96,721.00	93,488.32	3,232.6
900	Capital outlay				0.0
440200	Hospitals				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital outlay				0.0
440300	Nursing homes				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital outlay				0.0
440400	Mental health center		+		
100	Personal services				0.0
200-800		35,300.00	35,300.00	21,555.31	13,744.6
900	Capital outlay				0.0
440600	Animal control services				
100	Personal services				0.0
200-800	•		+		0.0
900	Capital outlay		+		0.0
440700	Insect and pest controls				0.4
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital outlay				0.0
450000 450100	Social and Economic Services: Welfare				
					0.0
200-800	Personal services	4,150.00	4,150.00	2,022.00	2,128.0
900	Supplies/services/materials, etc Capital outlay	4,130.00	4,130.00	2,022.00	2,120.0
450200	Veteran's services				0.0
100					0.0
	Supplies/services/materials, etc	8,000.00	8,000.00	5,910.00	2,090.0
900	Capital outlay	0,000.00	0,000.00	0,010.00	0.0
450300	Aging services				0.0
100	Personal services	71,771.00	71,771.00	71,397.72	373.2
200-800	Supplies/services/materials, etc	11,300.00	11,300.00	13,144.13	(1,844.
900	Capital outlay	,000.00	,555.55	. 5,	0.0
230	,				0.0
450400	Extension services				
100	Personal services	87,424.00	87,424.00	93,659.82	(6,235.8
200-800	Supplies/services/materials, etc	83,166.50	83,166.50	77,018.66	6,147.8
900	Capital outlay	23,133.30	22,100.00	,	0.1
230					<u> </u>
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Big Horn County GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

BUDGET AND ACTUAL FISCAL YEAR ENDING JUNE 30, 2015

	FISCAL YEAR ENDING JUNE 30, 2015						
					VARIANCE WITH		
		BUDGETED	AMOUNTS		FINAL BUDGET		
Account				ACTUAL	POSITIVE		
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
460000	Culture and Recreation:						
460100	Library services						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
900	Capital outlay				0.00		
460200	Fairs						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
900	Capital outlay				0.00		
460300	Other community events						
100	Personal services				0.00		
200-800	Supplies/services/materials, etc				0.00		
900	Capital outlay				0.00		
460400	Parks						
100	Personal services	11,919.00	11,919.00	7,153.08	4,765.92		
200-800	Supplies/services/materials, etc	69,000.00	69,000.00	67,833.20	1,166.80		
900					0.00		
460440	Participant recreation						
100	·				0.00		
200-800					0.00		
900					0.00		
460450	Spectator recreation						
100	·				0.00		
200-800					0.00		
900					0.00		
470000	Housing and Community Development:				0.00		
470100	Community public facility projects						
100					0.00		
200-800					0.00		
900					0.00		
470200	Housing rehabilitation				0.00		
100	_				0.00		
200-800					0.00		
	, , , , , , , , , , , , , , , , , , ,				0.00		
900 470300	Capital outlay Economic development				0.00		
	·				0.00		
200 200					0.00		
200-800							
900 470400	Capital outlay TSEP/Home/Infrastructure rehabilitation				0.00		
					0.00		
100					0.00		
200-800					0.00		
900	Capital outlay				0.00		
		20					
		-39-	Г				

Big Horn County GENERAL FUND STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL FISCAL YEAR ENDING JUNE 30, 2015

Account		BUDGETE	D AMOUNTS	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE
Number	Description	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
480000	Conservation of Natural Resources:				(,
480100	Soil conservation				
					0.00
100					0.00
200-800	·				0.00
900 480200	' '				0.00
	Water quality control				0.00
100					0.00
200-800	·				0.00
900	•				0.00
480300	Air quality control				0.00
100					0.00
200-800					0.00
900	•				0.00
490000	Debt Service:				
610	Principal				0.00
620					0.00
510000	Miscellaneous	242,000.00	242,000.00	188,918.61	53,081.39
	Total expenditures	6,675,052.50	6,675,052.50	5,996,430.66	678,621.84
	Excess of revenues over (under)expenditures	(1,076,587.59)	(1,076,587.59)	(541,482.00)	535,105.59
	OTHER FINANCING SOURCES (USES)				
381010/40	Proceeds from sale of bonds				0.00
381010/40	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets	10,000.00	10,000.00		(10,000.00)
383000	Transfers In	605,235.00	605,235.00	602,818.46	(2,416.54)
520000	Transfers out (enter as a negative)	61,868.00	61,868.00	(46,559.00)	(108,427.00)
384000	Special items - revenue		51,555155	0.00	0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure (enter as negative)				0.00
020000	Total other financing sources (uses)	677,103.00	677,103.00	556,259.46	(120,843.54)
	Net change in fund balance	(399,484.59)	(399,484.59)	14,777.46	414,262.05
	Fund balances - July 1, 2014 as previously reported	(000,404.00)	(000,404.00)	4,069,166.18	414,202.03
	Prior period adjustments			(307,948.50)	
	Fund balances - July 1, 2014 as restated			3,761,217.68	
	Fund balances - June 30, 2015			3,775,995.14	
				-, -,	
		-40-			Г

COUNTY/CITY/TOWN OF ______ STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS FISCAL YEAR ENDED JUNE 30, 2015

			Fund #	#2110	
			Ro		
					VARIANCE
		BUDGETED	AMOUNTS		WITH FINAL BUDGET
ACCOUNT		BODGLILD	AWOONTS	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	509,378.45	509,378.45	516,919.89	7,541.44
314200/31600	Gross Proceeds/ Entitlement Levy	749360.39	749,360.39	751,861.64	2,501.25
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants			62,406.45	62,406.45
332000/333	Federal shared revenues			62,406.43	0.00
334000	State grants	204 700 00	204 700 00	200 004 40	0.00
335000/336	State shared revenues	264,700.00	264,700.00	266,001.49	1,301.49
337000	Local grants				0.00
338000	Local shared revenue				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation Fines and forfeitures				0.00
054040					2.22
351010	Justice court				0.00
351020	District court				0.00
351030	City court	40,000,00	40.000.00	205.00	0.00
360000	Miscellaneous	10,000.00	10,000.00	625.89	(9,374.11
370000	Investment and royalty earnings	9,000.00	9,000.00	5,274.42	(3,725.58
	Total revenues	1,542,438.84	1,542,438.84	1,603,089.78	60,650.94
		-41-			

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS FISCAL YEAR ENDED JUNE 30, 2015

			Fund	#2300	
			Public		
					VARIANCE
		BUDGETED	AMOUNTS		WITH FINAL BUDGET
ACCOUNT		BODOLIEB	AMOUNTO	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	798,121.91	798,121.91	761,264.09	(36,857.82)
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits	5,000.00	5,000.00	3,670.00	(1,330.00)
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	67,319.00	67,319.00	65,537.27	(1,781.73)
332000/333	Federal shared revenues	07,313.00	07,519.00	05,557.27	0.00
334000	State grants				0.00
335000/336	State shared revenues			23.52	23.52
337000	Local grants			20.02	0.00
338000	Local shared revenue	425,000.00	425,000.00	425,000.00	0.00
330000	Charges for services	423,000.00	423,000.00	423,000.00	0.00
341000	General government				0.00
342000	Public safety			79,447.75	79,447.75
343000	Public works			70,117.70	0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
0-10000	Fines and forfeitures				0.00
351010	Justice court	13,000.00	13,000.00	10,557.50	(2,442.50)
351020	District court		. 5,530,00	. 0,001.00	0.00
351030	City court				0.00
360000	Miscellaneous			3,608.33	3,608.33
370000	Investment and royalty earnings	7,000.00	7,000.00	5,222.52	(1,777.48)
	Total revenues	1,315,440.91	1,315,440.91	1,354,330.98	38,890.07
		-42-	-		

COUNTY/CITY/TOWN OF ______ STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS FISCAL YEAR ENDED JUNE 30, 2015

			Fund	#2894	
			SAF		
					VARIANCE
		RUDGETER	AMOUNTS		WITH FINAL BUDGET
ACCOUNT		BODGETEL	AMOUNTS	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants			27,704.00	27,704.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	2,934,978.59	2,934,978.59	3,102,019.72	167,041.13
337000	Local grants		, ,	, ,	0.00
338000	Local shared revenue				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	60,000.00	60,000.00	3,000.00	(57,000.00)
370000	Investment and royalty earnings	70,000.00	70,000.00	69,746.49	(253.51)
	Total revenues	3,064,978.59	3,064,978.59	3,202,470.21	137,491.62
		-43-			

COUNTY/CITY/TOWN OF ______ STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

BUDGET AND ACTUAL MAJOR SPECIAL REVENUE FUNDS FISCAL YEAR ENDED JUNE 30, 2015

			Fund	#2956	
			CT		
					VARIANCE
		PUDCETED	AMOUNTS		WITH FINAL
ACCOUNT		BUDGETED	AMOUNTS	ACTUAL	BUDGET POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				•
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600					0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
004000		204 202 22	004 000 00	050 504 07	05 504 07
331000	Federal grants	291,000.00	291,000.00	356,581.27	65,581.27
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenue				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	291,000.00	291,000.00	356,581.27	65,581.27
		-43-			

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

MAJOR SPECIAL REVENUE FUNDS FISCAL YEAR ENDED JUNE 30, 2015.

BUDGETED AMOUNTS		Fund #2110					
BUDGETED AMOUNTS BUDGETED AMOUNTS BUDGETED AMOUNTS				Roa	ad	VADIANCE	
ACCOUNT DESCRIPTION DESC						VARIANCE	
ACCUUNT NUMBER						WITH FINAL	
NUMBER EXPENDITURES Current:			BUDGETED	AMOUNTS		BUDGET	
NUMBER EXPENDITURES Current:	ACCOUNT				ACTUAL	POSITIVE	
Current:		DESCRIPTION	ORIGINAL	FINAL			
Current:	-		ONIGINAL	IIIAL	AMOUNTS	(NEOATIVE)	
100							
100							
200-800 Public Safety							
Automatical State	100	Personal services				0.0	
Automatical State	200-800	Supplies/services/materials, etc				0.0	
100 Personal services							
200-900 Supplies/services/materials, etc		-				0.0	
430000 Public Works						0.0	
100 Personal services						0.0	
200-800 Public Health Personal services Septimes/services/materials, etc Supplies/services/materials, etc Sup			1.015.001.00	1 015 001 00	1 110 OE7 17	(102.066.1	
Autonometric Auto							
100			596,451.70	613,200.00	555,859.51	57,340.4	
200-800 Supplies/services/materials, etc							
Social and Economic Services	100					0.0	
100						0.0	
200-800 Supplies/services/materials, etc Culture and Recreation	450000	Social and Economic Services					
200-800 Supplies/services/materials, etc Culture and Recreation Personal services Supplies/services/materials, etc Would be provided by the content of the cont						0.0	
Accordance Culture and Recreation Personal services Person						0.0	
100						0.0	
200-800 Supplies/services/materials, etc 470000 Housing and Community Development 100 Personal services 200-800 Supplies/services/materials, etc 480000 Conservation of Natural Resources 200-800 Supplies/services/materials, etc 200-800 25,756.06 25,24 200-800 25,756.06 25,24 200-800 200						0.0	
Housing and Community Development 100 Personal services						0.0	
100 Personal services 200-800 Supplies/services/materials, etc						0.0	
200-800 Supplies/services/materials, etc 480000 Conservation of Natural Resources							
A80000 Personal services						0.0	
100	200-800	Supplies/services/materials, etc				0.0	
Supplies/services/materials, etc 900 Capital expenditures 51,000.00 51,000.00 25,756.06 25,24 49000 Debt Service	480000	Conservation of Natural Resources					
Supplies/services/materials, etc 900 Capital expenditures 51,000.00 51,000.00 25,756.06 25,24 49000 Debt Service	100	Personal services				0.0	
900 Capital expenditures 51,000.00 51,000.00 25,756.06 25,24						0.0	
A			51 000 00	51 000 00	25 756 06		
Section			31,000.00	31,000.00	25,750.00	25,245.5	
Saloon S						0.0	
Total expenditures						0.0	
Total expenditures						0.0	
Excess of revenues over (under)expenditures	510000					0.0	
381000 Bonds issued 381000 Discount on bonds issued 381050 Inception of capital lease 381070 Notes/loans/intercap issued 382010 Sale of assets 10,000.00 10,000.00 127,959.00 75		Total expenditures	1,663,442.70	1,680,191.00	1,699,672.74	(19,481.7	
381000 Bonds issued 381000 Discount on bonds issued 381050 Inception of capital lease 381070 Notes/loans/intercap issued 382010 Sale of assets 10,000.00 10,000.00 127,959.00 75 127,206.00 127,206.00 127,206.00 127,959.00 75 127,206.00 127,206.00 127,959.00 75 127,206.00 127,206.0		Excess of revenues over (under)expenditures	(121,003.86)	(137,752.16)	(96,582.96)	41,169.2	
381000 Bonds issued		OTHER FINANCING SOURCES (USES)	, , ,	, , , ,	,		
381000 Discount on bonds issued 381050 Inception of capital lease 381070 Notes/loans/intercap issued 382010 Sale of assets 10,000.00 10,000.00 (10,000.383000 Transfers In 127,206.00 127,206.00 127,959.00 7550000 Transfers out (enter as a negative) 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative)						0.0	
381050 Inception of capital lease 381070 Notes/loans/intercap issued 10,000.00 10,000.00 (10,000.00 382010 Sale of assets 10,000.00 127,206.00 127,959.00 75 75 75 75 75 75 75						0.0	
381070 Notes/loans/intercap issued 10,000.00 10,000.00 (10,000.00 383000 Transfers In 127,206.00 127,206.00 127,959.00 75 75 75 75 75 75 75							
382010 Sale of assets 10,000.00 10,000.00 (10,00 383000 Transfers In 127,206.00 127,206.00 127,959.00 75 520000 Transfers out (enter as a negative) 384000 Special items - revenue 9						0.0	
383000 Transfers In 127,206.00 127,206.00 127,959.00 75						0.0	
Transfers out (enter as a negative) 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 137,206.00 137,206.00 127,959.00 (9,24) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated 413,707.62						(10,000.0	
384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 137,206.00 127,959.00 (9,24 Net change in fund balance 16,202.14 (546.16) 31,376.04 31,92 Fund balances - July 1, 2014 as previously reported 413,707.62 Prior period adjustments Fund balances - July 1, 2014 as restated 413,707.62	383000		127,206.00	127,206.00	127,959.00	753.0	
384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 137,206.00 127,959.00 (9,24 Net change in fund balance 16,202.14 (546.16) 31,376.04 31,92 Fund balances - July 1, 2014 as previously reported 413,707.62 Prior period adjustments Fund balances - July 1, 2014 as restated 413,707.62	520000	Transfers out (enter as a negative)				0.0	
385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated Page 137,206.00 137,206.00 127,959.00 (9,24 (546.16) 31,376.04 31,92 (546.16) 31,376.04 31,92 (546.16) 31,376.04 (546.16) 31,376.04 (546.16)						0.0	
524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 137,206.00 137,206.00 127,959.00 (9,24 Net change in fund balance 16,202.14 (546.16) 31,376.04 31,92 Fund balances - July 1, 2014 as previously reported 413,707.62 Prior period adjustments Fund balances - July 1, 2014 as restated 413,707.62						0.0	
Total other financing sources (uses) 137,206.00 137,206.00 127,959.00 (9,24						0.0	
Total other financing sources (uses) 137,206.00 137,206.00 127,959.00 (9,24 Net change in fund balance 16,202.14 (546.16) 31,376.04 31,92 Fund balances - July 1, 2014 as previously reported 413,707.62 Prior period adjustments Fund balances - July 1, 2014 as restated 413,707.62						0.0	
Net change in fund balance 16,202.14 (546.16) 31,376.04 31,92	323000	Extraordinary items experiantire(effer as fregulive)				0.0	
Net change in fund balance 16,202.14 (546.16) 31,376.04 31,92		Total other financing sources (uses)	137 206 00	137 206 00	127 050 00	(0.247.0	
Fund balances - July 1, 2014 as previously reported 413,707.62 Prior period adjustments Fund balances - July 1, 2014 as restated 413,707.62							
reported 413,707.62 Prior period adjustments Fund balances - July 1, 2014 as restated 413,707.62			16,202.14	(546.16)	31,3/6.04	31,922.2	
Prior period adjustments Fund balances - July 1, 2014 as restated 413,707.62							
Fund balances - July 1, 2014 as restated 413,707.62					413,707.62		
		Prior period adjustments					
					413,707.62		
		Fund balances - June 30, 2015		Ī	445,083.66		
		·					
-44-		Fund balances - June 30, 2015			445,083.66		

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

MAJOR SPECIAL REVENUE FUNDS

		Fund #2300			
			Public	Safety	
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.00
200-800					0.00
420000	Public Safety				
100		2,196,584.00	2,196,584.00	2,008,636.51	187,947.49
200-800		458,700.00	458,700.00	542,628.07	(83,928.07
	Public Works	100,100.00	,	0 12,020101	(00,00000
100					0.00
200-800					0.00
	Public Health				0.00
100					0.00
200-800					0.00
	Social and Economic Services				0.00
100					0.00
200-800					0.00
	Culture and Recreation				0.00
					0.00
	Personal services				0.00
200-800					0.00
	Housing and Community Development				
100					0.00
200-800					0.00
	Conservation of Natural Resources				
100					0.00
200-800	,				0.00
	Capital expenditures			3,248.85	(3,248.85
	Debt Service				
610	Principal				0.00
620					0.00
510000	Miscellaneous				0.00
	Total expenditures	2,655,284.00	2,655,284.00	2,554,513.43	100,770.57
	Excess of revenues over (under)expenditures	(1,339,843.09)	(1,339,843.09)	(1,200,182.45)	139,660.64
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In	1,205,724.00	1,205,724.00	1,168,106.95	(37,617.05
520000	Transfers out (enter as a negative)	,,	,,	,,	0.00
384000	Special items - revenue				0.00
	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as negative)				0.00
	Total other financing sources (uses)	1,205,724.00	1,205,724.00	1,168,106.95	(37,617.05
	Net change in fund balance	(134,119.09)	(134,119.09)	(32,075.50)	102,043.59
	Fund balances - July 1, 2014 as previously	(.51,170.00)	(.3.,.70.00)	(32,010.00)	. 02,040.00
	reported			731,421.16	
	Prior period adjustments			701,721.10	
	Fund balances - July 1, 2014 as restated			731,421.16	
				101,721.10	
	Fund balances - June 30, 2015			699,345.66	

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

MAJOR SPECIAL REVENUE FUNDS

100 Persona 200-800 Supplies 420000 Public Sa 100 Persona 200-800 Supplies 430000 Public Wo 100 Persona 200-800 Supplies 440000 Public He 100 Persona 200-800 Supplies 450000 Social and 100 Persona 200-800 Supplies 460000 Culture and 100 Persona 200-800 Supplies 460000 Culture and 100 Persona 200-800 Supplies 470000 Housing and 100 Persona 200-800 Supplies 470000 Conserva 100 Persona 200-800 Supplies 470000 Persona 200-800 Supplies 470000 Miscellan 100 Persona 200-800 Supplies 100 Persona 200-800 Persona					
NUMBER		SAFMR		MR	
NUMBER					VARIANCE
NUMBER					WITH FINAL
NUMBER		BUDGETED	AMOUNTS	_	BUDGET
Current: 410000 General (100 Personal				ACTUAL	POSITIVE
Current: 410000 General () 200-800 Supplies 430000 Public Wo 100 Persona 200-800 Supplies 440000 Public He 100 Persona 200-800 Supplies 450000 Social and 100 Persona 200-800 Supplies 450000 Social and 100 Persona 200-800 Supplies 460000 Culture and 100 Persona 200-800 Supplies 470000 Housing and 100 Persona 200-800 Supplies 470000 Conservador 100 Persona 200-800 Supplies 480000 Conservador 100 Persona 200-800 Supplies 490000 Debt Servador 100 Persona 200-800 Supplies 200-800	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
100					
100 Persona 200-800 Supplies 420000 Public Sa 100 Persona 200-800 Supplies 430000 Public Wo 100 Persona 200-800 Supplies 440000 Public He 100 Persona 200-800 Supplies 450000 Social and 100 Persona 200-800 Supplies 460000 Culture and 100 Persona 200-800 Supplies 460000 Culture and 100 Persona 200-800 Supplies 470000 Housing and 100 Persona 200-800 Supplies 470000 Conserva 100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 480000 Miscellan 100 Persona 200-800 Supplies 100 Persona 100 Persona 100 Persona 100 Persona 100 Persona 100 Persona 1					
200-800 Supplies 420000 Public Sa 100 Persona 200-800 Supplies 430000 Public Wo 100 Persona 200-800 Supplies 440000 Public He 100 Persona 200-800 Supplies 450000 Social and 100 Persona 200-800 Supplies 460000 Culture and 100 Persona 200-800 Supplies 470000 Housing and 100 Persona 200-800 Supplies 480000 Conserva 490000 Persona 490000 Debt Serva 610 Principal 1nterest Miscellan Excess of OTHER F 381000 Bonds iss 381000 Bonds iss 381000 Sale of as 382010 Sale of as 384000	Government:				
100					0.00
100 Persona 200-800 Supplies 430000 Public Wo 100 Persona 200-800 Supplies 440000 Public He 100 Persona 200-800 Supplies 450000 Social and 100 Persona 200-800 Supplies 460000 Culture and 100 Persona 200-800 Supplies 470000 Housing and 100 Persona 200-800 Supplies 470000 Conserva 100 Persona 200-800 Supplies 470000 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 480000 Debt Serva 610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 525000 Extraordin 524000 Special ite 525000 Extraordin	es/services/materials, etc	1,260,000.00	1,260,000.00	95,702.73	1,164,297.27
200-800 Supplies 430000 Public Wo 100 Persona 200-800 Supplies 440000 Public He 100 Persona 200-800 Supplies 450000 Social and 100 Persona 200-800 Supplies 460000 Culture and 100 Persona 200-800 Supplies 470000 Housing and 100 Persona 200-800 Supplies 900 Conserva 100 Persona 200-800 Supplies 900 Conserva 480000 Debt Serva 610 Principal Interest Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 382010 Sale of as 384000 Special ite 385000 <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
430000	al services				0.00
100 Persona 200-800 Supplies 440000 Public He 100 Persona 200-800 Supplies 450000 Social and 100 Persona 200-800 Supplies 460000 Culture and 100 Persona 200-800 Supplies 470000 Housing and 100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 900 Capital explication 490000 Debt Serva 610 Principal 620 Interest Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 520000 Extraordin 524000 Special ite 525000 Extraordin 525000 Extraordin	es/services/materials, etc	100,041.19	100,041.19	47,767.95	52,273.24
200-800 Supplies 440000 Public He 100 Persona 200-800 Supplies 450000 Supplies 200-800 Supplies 460000 Culture and 100 Persona 200-800 Supplies 470000 Housing and 100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 900 Capital explication 490000 Debt Serva 610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 381000 Discount 381050 Inception 382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 525000 Extraordin <t< td=""><td></td><td></td><td></td><td></td><td></td></t<>					
100					0.00
100 Persona 200-800 Supplies 450000 Social an 100 Persona 200-800 Supplies 460000 Culture an 100 Persona 200-800 Supplies 470000 Housing a 100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 900 Capital ex 900 Persona 200-800 Supplies 900 Capital ex 610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 520000 Extraordin 524000 Special ite 525000 Extraordin 525000 Extraordin	es/services/materials, etc	395,000.00	395,000.00	79,554.25	315,445.75
200-800 Supplies 450000 Social and 100 Persona 200-800 Supplies 460000 Culture and 200-800 Supplies 470000 Housing and 200-800 Supplies 470000 Conserva 100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 900 Capital explication 610 Principal 620 Interest Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 524000 Special ite 525000 Extraordin 524000 Special ite 525000 Extraordin 525000 Extraordin					
450000 Social and 100		000 000 00	000 000 00	47.004.05	0.00
100 Persona 200-800 Supplies 460000 Culture ai 100 Persona 200-800 Supplies 470000 Housing a 100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 900 Capital ex 610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 524000 Special ite 525000 Extraordin 524000 Special ite 525000 Extraordin	es/services/materials, etc	208,000.00	208,000.00	47,994.85	160,005.15
200-800 Supplies 460000 Culture ai 100 Persona 200-800 Supplies 470000 Housing a 100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 900 Capital ex 610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 524000 Special ite 525000 Extraordin 524000 Special ite 525000 Extraordin 525000 Extraordin	nd Economic Services				
100		2.22	2.22	222 222 22	0.00
100 Persona 200-800 Supplies 470000 Housing a 100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 900 Capital ex 610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 520000 Transfers 384000 Special ite 525000 Extraordin 524000 Special ite 525000 Extraordin	es/services/materials, etc	0.00	0.00	300,000.00	(300,000.00
200-800 Supplies 470000 Housing a 100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 900 Capital ex 610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 520000 Extraordin 524000 Special ite 525000 Extraordin Tot					
470000 Housing a		444.000.00	444.000.00	10.000.05	0.00
100 Persona 200-800 Supplies 480000 Conserva 100 Persona 200-800 Supplies 900 Capital ex 490000 Debt Serva 610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 520000 Transfers 520000 Extraordin 524000 Special ite 525000 Extraordin 525000 Extraordin	es/services/materials, etc	144,000.00	144,000.00	12,982.25	131,017.75
200-800 Supplies	and Community Development				0.00
100					0.00
100	es/services/materials, etc				0.00
200-800 Supplies 900 Capital ex 490000 Debt Serv 610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 520000 Transfers 520000 Extraordin 524000 Special ite 525000 Extraordin 524000 Extraordin					0.00
900 Capital ex 490000 Debt Serv 610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 520000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin 524000 Extraordin 524000 Fund bala					0.00
A90000 Debt Server		F 020 000 00	F 020 000 00	4 200 055 42	0.00
610 Principal 620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 520000 Extraordin 524000 Special ite 525000 Extraordin 524000 Extraordin 524000 Fund bala		5,030,000.00	5,030,000.00	1,389,855.43	3,640,144.57
620 Interest 510000 Miscellan Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin 524000 Fund bala					0.00
Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Extraordin 525000 Extraordin Tot Fund bala					0.00
Excess of OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala					0.00
OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala	Total expenditures	7,137,041.19	7,137,041.19	1,973,857.46	5,163,183.73
OTHER F 381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala	of revenues over (under)expenditures	(4,072,062.60)	(4,072,062.60)	1,228,612.75	5,300,675.35
381000 Bonds iss 381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala	FINANCING SOURCES (USES)	(4,072,002.00)	(4,072,002.00)	1,220,012.70	0,000,070.00
381000 Discount 381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala					0.00
381050 Inception 381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala	t on bonds issued				0.00
381070 Notes/loa 382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala	n of capital lease				0.00
382010 Sale of as 383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala	ans/intercap issued				0.00
383000 Transfers 520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala					0.00
520000 Transfers 384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala					0.00
384000 Special ite 385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala	's out (enter as a negative)	1,100,000.00	1,100,000.00	(1,100,000.00)	(2,200,000.00
385000 Extraordin 524000 Special ite 525000 Extraordin Tot Fund bala	tems - revenue	1,100,000.00	1,100,000.00	(1,100,000.00)	0.00
524000 Special ite 525000 Extraordin Tot	nary items - revenue				0.00
525000 Extraordin Tot Fund bala	tems - expenditure (enter as negative)				0.00
Tot Fund bala	nary items - expenditure(enter as negative)				0.00
Fund bala	, o.poa.a.a.a(o.n.a.a.a.aaaaa)				3.00
Fund bala	otal other financing sources (uses)	1,100,000.00	1,100,000.00	(1,100,000.00)	(2,200,000.00
	Net change in fund balance	(2,972,062.60)	(2,972,062.60)	128,612.75	3,100,675.35
	lances - July 1, 2014 as previously	, , , ,	. , , , ,	,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
reported	• • •			4,903,652.69	
	riod adjustments				
Fund bala	lances - July 1, 2014 as restated			4,903,652.69	
Fund bala	lances - June 30, 2015			5,032,265.44	
			Ì		

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

MAJOR SPECIAL REVENUE FUNDS

	Fund #2956				
		T	СТЕ	<u>=</u> Y	VARIANCE
		BUDGETED /	AMOUNTS		WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Public Safety				
	Personal services				0.00
200-800					0.00
	Public Works				
	Personal services				0.00
	Supplies/services/materials, etc	216,808.79	291,048.06	5,385.27	285,662.79
	Public Health				2.22
	Personal services				0.00
450000	Supplies/services/materials, etc Social and Economic Services				0.00
					0.00
100 200-800					0.00
460000	Culture and Recreation				0.00
	Personal services				0.00
200-800					0.00
	Housing and Community Development				0.00
	Personal services				0.00
200-800					0.00
480000	Conservation of Natural Resources				0.00
100	Personal services				0.00
	Supplies/services/materials, etc				0.00
	Capital expenditures			359,902.06	(359,902.06
490000	Debt Service				
610	Principal				0.00
	Interest				0.00
510000	Miscellaneous				0.00
	Total expenditures	216,808.79	291,048.06	365,287.33	(74,239.27
	Excess of revenues over (under)expenditures	74,191.21	(48.06)	(8,706.06)	(8,658.00
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381050	Inception of capital lease				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers out (enter on a pagetive)				0.00
520000 384000	Transfers out (enter as a negative)				0.00
384000	Special items - revenue Extraordinary items - revenue				0.00
	,				0.00
385000	Special items - expanditure (enter as negative)				
385000 524000	Special items - expenditure (enter as negative)				
385000	Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.00
385000 524000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)				0.00
385000 524000	Extraordinary items - expenditure(enter as negative)	0.00 74,191.21	0.00 (48.06)	0.00 (8,706.06)	0.00
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance				0.00
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(8,706.06)	0.00
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			(8,706.06)	0.00 0.00 (8,658.00
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(8,706.06) 8,706.06	0.00

Big Horn County REQUIRED SUPPLEMENTARY INFORMATION FISCAL YEAR ENDING JUNE 30, 2015

OTHER POST EMPLOYMENT BENEFITS PLAN RETIREE HEALTH INSURANCE SCHEDULE OF FUNDING PROGRESS

	FY2015	FY2014	FY2014
Actuarial Valuation Date	7/1/2011	7/1/2011	7/1/2011
Actuarial Value of Assets	0	0	0
Actuarial Accrued Liability	1051858	3280129	2049106
Unfunded Actuarial Accrued Liability (UAAL)	1051858	3280129	2049106
Funded Ratio			
Annual Covered Payroll			
Ratio of UAAL to Annual Covered Payroll			

Note: The Local Government implemented GASB Statement 45 for the fiscal year ending June 30, 2015. As such, information from only one actuarial valuation is available. As additional actuarial valuations are performed, this Schedule will be expanded to include information for the most recent and two preceding valuations, and will include disclosure of any factors that significantly affect the identification of trends in the amounts reported. The City is required to have biennial OR triennial actuarial valuations.

- * For single-employer or (agent) individual-employer OPEB plans with a total membership of 200 or more an actuarial valuation is required at least biennially.
- * For single-employer or (agent) individual-employer OPEB plans with a total membership of fewer than 200 an actuarial valuation is required at least triennially.
- * The Alternative Measurement Method (AMM) may be used if your government is either a sole or agent employer with fewer than 100 total plan members.
- **Plan members are defined as:
 - 1. Employees in active service
 - 2. Terminated employees who have accumulated benefits but are not yet receiving them
 - 3. Retired employees and beneficiaries currently receiving benefits

Cost Sharing Employer with Special Funding Situation (No other Non-employer contributing entities)

Enter Employer, Payroll Code, Fiscal Year:

	Enter Employer, Payro				
1	System:	PERS	(Public Employees' Retirement System	n)	
1	Employer:	Big Horn County			
1	Payroll Code:	CO-0202			
	Current Fiscal Year:	2015			
			on your Employer Specific Data Repoloyee Retirement Administration	port from MPERA	in yellow cells
	Contributions	3 - MORIANA E ADNO ETTIP	Moyee Retirement Administration		
2	Member contribution rat	te			7.90%
3	Employer contribution ra	ate			8.07%
4	State contribution rate				0.10%
5	Employer contributions	for year ended June 30	, 2014		\$ 322,899.05
	Pension Liabilities, Pe Inflows of Resources	ension Expense, and L	Deferred Outflows of Resources and	Deferred	
6	Employer proportion at	June 30, 2013 (<i>Proporti</i>	ionate Share of Net Pension Liability)		\$ 5,614,808.49
7	Employer proportionate	share of net pension lia	ability at June 30, 2013 (as a percentag	ge)	0.350176%
8	State net pension liabilit			,	\$ 68,565.38
	-	nare of Net Pension Lia	bility associated with the employer at J	une 30, 2013 <i>(as</i>	
9	a percentage) Total				0.444839%
10	Total				\$ 5,683,373.87
11	Employer proportion at	June 30, 2014 (Proporti	ionate Share of Net Pension Liability)		\$ 4,363,231.44
12	Employer proportionate	share of net pension lia	ability at June 30, 2014 <i>(as a percenta</i> g	ge)	0.350146%
13	State net pension liabilit	ty			\$ 53,281.71
	State's Proportionate SI	hare of Net Pension Lial	bility associated with the employer at J	une 30, 2013 <i>(as</i>	
14	a percentage)				0.444839%
15	Total				\$ 4,416,513.15
16	Employer's Pension Exp	pense for year ended Ju	ıne 30, 2014 (includes Support Revenu	ıe)	\$ 335,544.71
17	Support Revenue provid	ded by the State (special	al funding)		\$ 4,010.76
18	Support Revenue provid	ded by Coal Tax Fund (non-special funding)		\$ 119,362.89
	Employer's Deferred (Dutflows and Deferred	Inflows at June 30, 2014		
				Deferred	Deferred
40	D'''	to all and arm of the		Outflows	Inflows
19 20	Differences between ac Changes of assumption		rience	\$ - \$ -	\$ - \$ -
21	Net difference between	projected and actual ea	arnings on pension plan investments	\$ -	\$ 1,127,387.23
22	Changes in proportion a proportionate share of c		n employer contributions and	\$ -	\$ 2,673.65
	Employer contributions	subsequent to the meas	surement date (**insert total amount		
			7/1/2014 to 6/30/2015 in 'Deferred		
23	Outflows of Resources	column)		\$ 358,872.00	
24	Total			\$ 358,872.00	\$ 1,130,060.88
	Casalaria da tatal a	f Employage! Covered E	Doverall for 7/4/2014 to 6/20/2015**	¢ 2 062 006 00	

**To be inserted by each employer from payroll software or payroll report on plan website

\$ 3,963,986.90

Employer's total of Employees' Covered Payroll for 7/1/2014 to 6/30/2015**

Recognition of Deferred Outflows and Deferred Inflows

	Year ended:		
25	6/30/2015	\$ (282,738.03)	
26	6/30/2016	\$ (282,738.03)	
27	6/30/2017	\$ (282,738.03)	
28	6/30/2018	\$ (281,846.81)	
29	6/30/2019		
30	Thereafter		

Sensitivity of Employer's Proportionate Share of Net Pension Liability to changes in the Discount Rate

		6.75%	7.75%	8.75%
		1% Decrease	Discount Rate	1% Increase
	Employer's Proportionate Share of the Net Pension Liability at June			
31	30, 2014	\$ 6,941,450.87	\$ 4,363,231.44	\$ 2,188,756.50

Schedule of Employer's Proportionate Share of the Net Pension Liability

		June 30, 2014
32	Employer's Proportionate Share of the Net Pension Liability	\$ 4,363,231.44
33	State's Proportionate Share of the Net Pension Liability associated with the employer	\$ 53,281.71
34	Total	\$ 4,416,513.15
35	Employer's Pensionable payroll	\$ 3,963,986.90
36	Employer's Proportionate Share of the Net Pension Liability as a percentage of its covered payroll	110.072%
37	Plan Fiduciary Net Position as a percentage of the Total Pension Liability	79.9%

Schedule of Employer Contributions

38	Employer's contractually required DB (defined benefit) contribution	\$	322,899.05
39	Employer's contribution allocated to PCR (Plan Choice Rate)	\$	8,980.77
40	Employer's contribution allocated to DB-UAL (defined benefit-unfunded accrued liability)	\$	3,391.62
41	Employer's total contractually required contributions	\$	335,271.44
42	Employer's contributions in relation to the contractually required contribution	\$	335,271.44
43	Employer's contribution deficiency(excess)	\$	-
44	Employer's pensionable payroll	\$ 3	3,963,986.90
45	Contributions as a percentage of pensionable payroll		8.458%

June 30, 2014

Big Horn County REQUIRED SUPPLEMENTARY INFORMATION FISCAL YEAR ENDING JUNE 30, 2015

SCHEDULE OF NET PENSION LIABILITY AND CONTRIBUTIONS

GASB 68 requires cost-sharing employers to present in required supplementary information 10-year schedules containing (1) the net pension liability and certain related ratios and (2) if applicable, information about statutorily or contractually required contributions, contributions to the pension plan, and related ratios.

PERS Plan: Schedule of Proportionate Share of the Net Pension Liability: 2015 Employer's proportion of the net pension liability \$ 4,363,231.44 Employer's proportionate share of the net pension liability associated with the Employer (as 35.01500% State of MT proportionate share of the net pension liability associated with the Employer 53,281.71 Total 4416513.15 Employer's covered-employee payroll \$ 3,963,986.90 Employer's proportionate share of the net pension liability as of its covered-employee payroll (as a percentage) 110.072% Plan fiduciary net position the total pension 80% liability (as a percentage) *Schedule is intended to show information for 10 years. Additional years will be displayed as they become available Schedule of Contributions: 2015 358.872.00 Contractually required contributions Contributions in relation to the contractually 358.872.00 required contributions Contribution deficiency (excess) 358,872.00 Employer's covered-employee payroll Contributions of covered-employee payroll (as a 8.4580% *Schedule is intended to show information for 10 years. Additional years will be displayed as they become available Changes of assumptions: The following changes in assumptions or other inputs that affected the measurement date have been made since the prior measurement date: Plan: Schedule of Proportionate Share of the Net Pension Liability: Employer's proportion of the net pension liability Employer's proportionate share of the net pension liability associated with the Employer (as State of MT proportionate share of the net pension liability associated with the Employer Total Employer's covered-employee payroll Employer's proportionate share of the net pension liability as of its covered-employee payroll (as a percentage) Plan fiduciary net position the total pension *Schedule is intended to show information for 10 years. Additional years will be displayed as they become available Schedule of Contributions: 2015 Contractually required contributions Contributions in relation to the contractually required contributions Contribution deficiency (excess) Employer's covered-employee payroll Contributions of covered-employee payroll (as a *Schedule is intended to show information for 10 years. Additional years will be displayed as they become available

Changes of assumptions:

The following changes in assumptions or other inputs that affected the measurement date have been made since the prior measurement date:

Cost Sharing Employer with Special Funding Situation (No other Non-employer contributing entities)

Enter Payroll Code

System: SRS (Sheriff's Retirement System) 1 Employer: **Big Horn County** Payroll Code: SR-0202 **Current Fiscal Year:** 2015

Enter Amounts or Percentages as Indicated on your Employer Specific Data Report from MPERA in yellow cells MPERA Press Releases - Montana Public Employee Retirement Administration

	Contributions		
2	Member contribution rate		9.245%
3	Employer contribution rate		10.115%
5	Employer contributions for year ended June 30, 2014	\$	105,691.66
	Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources		
6	Employer proportion at June 30, 2013 (Proportionate Share of Net Pension Liability)	\$1	,687,258.73
7	Employer proportionate share of net pension liability at June 30, 2013 (as a percentage)		1.580080%
10	Total	\$1	,687,258.73
11	Employer proportion at June 30, 2014 (Proportionate Share of Net Pension Liability)	\$	657,552.32
12	Employer proportionate share of net pension liability at June 30, 2014 (as a percentage)		1.580080%
15	Total	\$	657,552.32
16	Employer's Pension Expense for year ended June 30, 2014 (includes Support Revenue)	\$	36,737.21

Employer's Deferred Outflows and Deferred Inflows at June 30, 2014

			Outflows	Inflows
19	Differences between actual and expected experience	\$	-	\$ -
20	Changes of assumptions	\$	-	\$ 670,947.74
21	Net difference between projected and actual earnings on pension plan investments	\$	-	\$ 289,804.50
22	Changes in proportion and differences between employer contributions and proportionate share of contributions	\$	-	
	Employer contributions subsequent to the measurement date (**insert total amount employer contributions made to the plan from 7/1/2014 to 6/30/2015 in 'Deferred			
23	Outflows of Resources column)	\$	107,367.02	
24	Total	\$	107,367.02	\$ 960,752.24
	Employer's total of Employees! Covered Downell for 7/4/2044 to C/20/2045**	ф 4	004 000 05	

Employer's total of Employees' Covered Payroll for 7/1/2014 to 6/30/2015**

^{**}To be inserted by each employer from payroll software or payroll report on plan website

Recognition of Deferred Outflows and Deferred Inflows

	Year ended:	
25	6/30/2015	\$ (184,275.71)
26	6/30/2016	\$ (184,275.71)
27	6/30/2017	\$ (184,275.71)
28	6/30/2018	\$ (184,275.67)
29	6/30/2019	\$ (111,824.67)
30	Thereafter	\$ (111,824.60)

Sensitivity of Employer's Proportionate Share of Net Pension Liability to changes in the Discount Rate

		6.75%	7.75%	8.75%
		1% Decrease	Discount Rate	1% Increase
	Employer's Proportionate Share of the Net Pension Liability at June			
31	30, 2014	\$ 1,383,917.78	\$ 657,552.32	\$ 58,079.58

Schedule of Employer's Proportionate Share of the Net Pension Liability

		June 30, 2014	
32	Employer's Proportionate Share of the Net Pension Liability	\$ 657,552.32	
33	Employer's Proportionate Share of the Net Pension Liability	64.35%	
34	Total	\$ 657,552.96	
35	Employer's Pensionable payroll	\$1,021,832.95	
36	Plan Fiduciary Net Position as a percentage of the Total Pension Liability	87.20%	

Schedule of Employer Contributions

		<u>June 30, 2014</u>
38	Employer's contractually required contribution	\$ 105,691.66
41	Employer's total contractually required contributions	\$ 105,691.66
42	Employer's contributions in relation to the contractually required contribution	\$ 105,691.66
43	Employer's contribution deficiency(excess)	\$ -
44	Employer's pensionable payroll	\$1,021,832.95
45	Contributions as a percentage of pensionable payroll	10.343%

Big Horn County REQUIRED SUPPLEMENTARY INFORMATION **FISCAL YEAR ENDING JUNE 30, 2015**

SCHEDULE OF NET PENSION LIABILITY AND CONTRIBUTIONS CONT.

GASB 68 requires cost-sharing employers to present in required supplementary information 10-year schedules containing (1) the net pension liability and certain related ratios and (2) if applicable, information about statutorily or contractually required contributions, contributions to the pension plan, and related ratios.

Plan:		SRS		-							
Schedule of Proportionate Share of the Ne	et Per		y:	T		Т			1	T	
Employer's proportion of the net pension liability	\$	2015 657,552.32									
Employer's proportionate share of the net	φ	037,332.32									
pension liability associated with the Employer (as											
a percentage)		1.58008%									
State of MT proportionate share of the net											
pension liability associated with the Employer		0									
Total		657552.32	0	0	0	0	0	0	0	0	0
Employer's covered-employee payroll	\$	1,021,832.95									
Employer's proportionate share of the net											
pension liability as of its covered-employee											
payroll (as a percentage)		87%									
Plan fiduciary net position the total pension											
liability (as a percentage)	A 1 1'0'	0	Parts of the		1 11						
*Schedule is intended to show information for 10 years.	. Aaaitid	onai years wiii be	aispiayea as	tney becom	e avallable						
Schedule of Contributions:											
Constant of Contributions.		2015									
Contractually required contributions	\$	107,367.02					 				
Contributions in relation to the contractually	Ψ	107,007.02									
required contributions	\$	107,367.02									
Contribution deficiency (excess)	Ť	0	0	0	0	0	0	0	0	0	0
Employer's covered-employee payroll	\$	657,552.32									
Contributions of covered-employee payroll (as a		,									
percentage)		10.3430%									
*Schedule is intended to show information for 10 years.	. Additio	onal years will be	displayed as	they becom	e available						
Changes of assumptions: The following changes in assumptions or other in	puts th	nat affected the	measurem	ent date ha	ve been ma	de since the	e prior meas	urement da	ate:		
				-							
Schedule of Proportionate Share of the No	et Per	nsion Liability 2015	y:		1				1	П	
Employer's proportion of the net pension liability		2015									
Employer's proportionate share of the net											
pension liability associated with the Employer (as											
a percentage)											
State of MT proportionate share of the net											
pension liability associated with the Employer											
Total		0	0	0	0	0	0	0	0	0	0
Employer's covered-employee payroll											
Employer's proportionate share of the net											
pension liability as of its covered-employee											
payroll (as a percentage)											
Plan fiduciary net position the total pension											
liability (as a percentage) *Schedule is intended to show information for 10 years.	A dditio	anal waara will ha	dianlayad aa	thou booom	o o voiloblo		<u> </u>			<u> </u>	
Schedule is interlued to snow information for 10 years.	. Auditio	onai years Will De	uispiayea as	шеу ресот	e avaiiable						
Schedule of Contributions:											
Concadie of Contributions.		2015								I	
C		2015									
Contractually required contributions Contributions in relation to the contractually	1-				-					-	
required contributions				1			1	ı	1	•	
		0	0	0	0	0	0	0	0	0	0
Contribution deficiency (excess)		0	0	0	0	0	0	0	0	0	0
Contribution deficiency (excess) Employer's covered-employee payroll		0	0	0	0	0	0	0	0	0	0
Contribution deficiency (excess)		0	0	0	0	0	0	0	0	0	0

Changes of assumptions:

The following changes in assumptions or other inputs that affected the measurement date have been made since the prior measurement date:

OTHER SUPPLEMENTARY INFORMATION

		JUNE 30, 2015	1	1	
		FUND#2120	FUND#2130	FUND#2150	FUND#2155
		Entitlement	Bridge	Pred Animal	Pred Animal
ACCOUNT		-		Sheep	Cattle
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents		342,554.77	207.08	6,891.2
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate	209.96	136.07		493.
114000	Net proceeds	17.74	12.27		
115000	Personal	438.89	195.10	18.60	9,412.
116000	Protested	-0.73	28.28		
118000	Special assessments Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories		45,310.60		
170000	Other debits		·		
	Total Assets	665.86	388,237.09	225.68	16,797.4
	DEFENDED OUTEL OWO OF DECOUDOES				
400000	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.0
	DEFENDED INTLOWIG OF DECOUROES				
22222	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources	GGE OC	074 70	40.00	0.000
223000	Deferred Inflows of Passuress	665.86	371.72	18.60	9,906.
	Total Deferred Inflows of Resources	665.86	371.72	18.60	9,906.2
	FUND BALANCES:				
250100	Non-spendable		45,310.60		
250200	Restricted		342,554.77	207.08	6,891.2
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance ony)	(0.00)	0.00	0.00	0.0
	Total Fund Balances	(0.00)	387,865.37	207.08	6,891.2
	Total Liabilities, Deferred Inflows of				
	Resources and Fund Balances	665.86	388,237.09	225.68	16,797.4
	· ·	665.86	388,237.09	225.68	16,79

	I	JUNE 30, 2015			
		FUND#2160	FUND#2190 Med Facilities	FUND#2200	FUND#2220
		Fair	wed Facilities	Mosquito Control	Library
ACCOUNT	DESCRIPTION	-		Jona J.	
NUMBER	DESCRIPTION				
404000	ASSETS	22.455.25		22.524.52	05.070.5
101000	Cash and cash equivalents	30,155.95		60,531.79	35,673.5
103000 101100	Petty cash				
102000	Investments Cash and cash equivalents - restricted				
102000	Investments - restricted				
106000	Valuation of investments to fair value				
100000	Taxes receivable:				
111000	Mobiles				
113000	Real estate	2,228.86	23.71	8,004.68	11,529.7
114000	Net proceeds	,	25.78	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,
115000	Personal	1,300.24		(1.95)	6,929.6
116000	Protested	270.92			1,437.7
118000	Special assessments				
400000	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds Prepaid expense				
140000 150000	Inventories				
170000	Other debits				
170000	Total Assets	33,955.97	49.49	68,534.52	55,570.6
	Total Assets	00,000.01	40.40	00,004.02	00,070.0
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.0
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	3,800.02	49.49	8,002.73	19,897.
	Total Deferred Inflows of Resources	3,800.02	49.49	8,002.73	19,897.1
		.,,,,,,,,		-,	- /
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	30,155.95		60,531.79	35,673.5
260100	Committed				
260200	Assigned	2.22	(0.00)	2.22	
271000	Unassigned (negative balance ony)	0.00	(0.00)	0.00	0.0 25.673.5
	Total Fund Balances	30,155.95	(0.00)	60,531.79	35,673.5
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	33,955.97	49.49	68,534.52	55,570.6
	. INCOCATOCO ATTA I ATTA DATATICES				

		JUNE 30, 2015	T =		
		FUND#2240	FUND#2250	FUND#2270	FUND#2301
		#2	County Planning	Disaster	Enforce Underage
ACCOUNT	DESCRIPTION	- " -			Drinking Law
NUMBER	DESCRIPTION				
404000	ASSETS	10.101.10	50.444.00		
101000	Cash and cash equivalents	12,461.18	53,441.89	2.01	376.2
103000 101100	Petty cash Investments				
102000	Cash and cash equivalents - restricted				
102000	Investments - restricted				
106000	Valuation of investments to fair value				
100000	Taxes receivable:				
111000	Mobiles				
113000	Real estate	703.35		2.98	
114000	Net proceeds	23.80			
115000	Personal	535.16			
116000	Protested	538.41			
118000	Special assessments				
	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense Inventories				
150000 170000	Other debits				
170000	Total Assets	14,261.90	53,441.89	4.99	376.2
	Total Assets	14,201.30	33,441.03	4.55	370.2
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.0
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	1,800.72		2.98	
	Total Deferred Inflows of Resources	1,800.72	0.00	2.98	0.0
		.,	2130		
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	12,461.18	53,441.89	2.01	376.2
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance ony)	0.00	0.00	0.00	0.0
	Total Fund Balances	12,461.18	53,441.89	2.01	376.2
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	14,261.90	53,441.89	4.99	376.2

	T	JUNE 30, 2015			
		FUND#2305	FUND#2340	FUND#2341	FUND#2350
		Deferred Drag/maggities	Rural Fire	Rural Fires	Local
ACCOUNT		Pros/Imposition	Control		Government Review Study
NUMBER	DESCRIPTION				Review Olday
	ASSETS				
101000	Cash and cash equivalents	9,499.93	3,667.62	14,903.00	21,116.1
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				842.2
114000	Net proceeds				
115000	Personal				280.5
116000	Protested				29.9
118000	Special assessments				
	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	9,499.93	3,667.62	14,903.00	22,268.8
	DEFENDED OUTEL OWO OF DECOUDOES				
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
233000	Total Liabilities	0.00	0.00	0.00	0.0
	Total Liabilities	0.00	0.00	0.00	0.0
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				1,152.7
	Total Deferred Inflows of Resources	0.00	0.00	0.00	1,152.7
				-	,
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted		3,667.62	14,903.00	21,116.1
260100	Committed				
260200	Assigned	9,499.93			
271000	Unassigned (negative balance ony)	0.00	0.00	0.00	0.0
	Total Fund Balances	9,499.93	3,667.62	14,903.00	21,116.1
	Total Liabilities, Deferred Inflows of				
	Resources and Fund Balances	9,499.93	3,667.62	14,903.00	22,268.8
		-47-			

		JUNE 30, 2015		· · · · · · · · · · · · · · · · · · ·	
		FUND#2371	FUND#2372	FUND#2390	FUND#2392
		Health Insurnace	Permissive	Drug Forfeiture	CDBG Repay
ACCOUNT			Medical Levy		
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	200,727.02		2,617.02	83,614.7
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
444000	Taxes receivable:				
111000	Mobiles	0.400.04			
113000	Real estate	3,166.31	7.15		
114000	Net proceeds	36.95	70.00		
115000	Personal	1,542.14	72.69		
116000 118000	Protested Special assessments	316.36			
110000	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	205,788.78	79.84	2,617.02	83,614.7
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.0
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	5,061.76	79.84		
	Total Deferred Inflows of Resources	5,061.76	79.84	0.00	0.0
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	200,727.02	0.00	2,617.02	83,614.7
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance ony)	0.00	0.00	0.00	0.0
	Total Fund Balances	200,727.02	0.00	2,617.02	83,614.7
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	205 700 70	70.94	2 617 02	92 614 7
	Nesources and I und Dalances	205,788.78	79.84	2,617.02	83,614.7

	JUNE 30, 2015					
		FUND#2393	FUND#2395	FUND#2710	FUND#2800	
		Records	CDBG/DYCK	Library Gifts/	Alcohol	
ACCOUNT		Preservation	Phase II	Legacies	Treatment	
NUMBER	DESCRIPTION					
	ASSETS					
101000	Cash and cash equivalents	17,313.65	0.12	1,586.83	10,386.1	
103000	Petty cash					
101100	Investments					
102000	Cash and cash equivalents - restricted					
102300	Investments - restricted					
106000	Valuation of investments to fair value					
	Taxes receivable:					
111000	Mobiles					
113000	Real estate					
114000	Net proceeds					
115000	Personal					
116000	Protested					
118000	Special assessments					
120000	Accounts/other receivables (net of allowance for uncollectibles)					
131000	Due from other funds					
132000	Due from other governments					
133000	Advances to other funds					
140000	Prepaid expense					
150000	Inventories					
170000	Other debits					
	Total Assets	17,313.65	0.12	1,586.83	10,386.1	
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
TOXXXX	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0	
	Total Deferred Outrows of Resources	0.00	0.00	0.00	0.0	
	LIABILITIES					
201000	Warrants payable					
202100	Accounts payable					
203100	Judgments payable					
204000	Contracts/loans/notes payable					
205200	Matured interest payable					
206100	Other accrued payables					
211000	Due to other funds					
212000	Due to other governments					
214000	Deposits payable					
216000	Revenues collected in advance					
233000	Advances from other funds					
	Total Liabilities	0.00	0.00	0.00	0.0	
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources					
223000	Deferred Inflows of Tax Revenues					
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.0	
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	17,313.65	0.12		10,386.1	
260100	Committed					
260200	Assigned			1,586.83		
271000	Unassigned (negative balance ony)	0.00	0.00	0.00	0.0	
	Total Fund Balances	17,313.65	0.12	1,586.83	10,386.1	
	Total Liabilities, Deferred Inflows of					
	Resources and Fund Balances	17,313.65 - 47 -	0.12	1,586.83	10,386.1	
	1	-4/-				

	JUNE 30, 2015						
		FUND#2820	FUND#2830	FUND#2840	FUND#2850		
		Gas Tax	Junk Veh Disp	I Weed	911 Emergency		
ACCOUNT							
NUMBER	DESCRIPTION						
	ASSETS						
101000	Cash and cash equivalents	528,947.05	19,420.38	246,805.53	370,553.5		
103000	Petty cash						
101100	Investments						
102000	Cash and cash equivalents - restricted						
102300	Investments - restricted						
106000	Valuation of investments to fair value						
	Taxes receivable:						
111000	Mobiles						
113000	Real estate			1,170.53			
114000	Net proceeds						
115000	Personal			812.56			
116000	Protested			188.94			
118000	Special assessments						
120000	Accounts/other receivables (net of allowance for uncollectibles)						
131000	Due from other funds						
132000	Due from other governments						
133000	Advances to other funds						
140000	Prepaid expense						
150000	Inventories			23,975.00			
170000	Other debits						
	Total Assets	528,947.05	19,420.38	272,952.56	370,553.5		
	DEFERRED OUTFLOWS OF RESOURCES						
190000	Deferred Outflows of Resources						
19xxxx	Deferred Outflows of Resources						
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0		
	LIABILITIES						
201000	Warrants payable						
202100	Accounts payable	13,278.21					
203100	Judgments payable						
204000	Contracts/loans/notes payable						
205200	Matured interest payable						
206100	Other accrued payables						
211000	Due to other funds						
212000	Due to other governments						
214000	Deposits payable						
216000	Revenues collected in advance						
233000	Advances from other funds						
	Total Liabilities	13,278.21	0.00	0.00	0.0		
	DEFERRED INFLOWS OF RESOURCES						
220000							
220000 223000	Deferred Inflows of Resources Deferred Inflows of Tax Revenues			0.470.00			
223000	Total Deferred Inflows of Resources	0.00	0.00	2,172.03 2,172.03	0.0		
		0.00	0.00	2,172.00	0.0		
0=010-	FUND BALANCES:						
250100	Non-spendable			23,975.00			
250200	Restricted	515,668.84	19,420.38	246,805.53	370,553.5		
260100	Committed						
260200	Assigned						
271000	Unassigned (negative balance ony)	0.00	0.00	(0.00)	0.0		
	Total Fund Balances	515,668.84	19,420.38	270,780.53	370,553.5		
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	528,947.05	19,420.38	272,952.56	370,553.5		
	1100001000 and 1 and balances	528,947.05 -47-	13,420.36	212,302.00	370,003.5		
	I	T1					

	JUNE 30, 2015				
		FUND#2859	FUND#2860	FUND#2865	FUND#2881
		County Land Info	Planning	DNRC Grant	State
ACCOUNT					Aid/Libraries
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	13,261.50	(33.33)		4,230.3
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	13,261.50	(33.33)	0.00	4,230.3
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
190000 19xxxx	Deferred Outflows of Resources				
13444	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	Total Beleffed Outliews of Resources	0.00	0.00	0.00	0.0
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.0
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.0
050105	FUND BALANCES:				
250100	Non-spendable	10.001.00			
250200	Restricted	13,261.50	0.00		4,230.3
260100	Committed				
260200	Assigned	0.00	(00.00)	2.22	
271000	Unassigned (negative balance ony)	0.00	(33.33)	0.00	0.0
	Total Fund Balances Total Liabilities Deferred Inflows of	13,261.50	(33.33)	0.00	4,230.3
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	13,261.50	(33.33)	0.00	4,230.3
		10,201.00	(33.33)	0.00	٦,∠٥٥.٥

	JUNE 30, 2015					
		FUND#2882	FUND#2883	FUND#2884	FUND#2892	
		Library Fed	Library Gates	Summer Reading	TSEP	
ACCOUNT		Grant	Foundation	Program		
NUMBER	DESCRIPTION					
	ASSETS					
101000	Cash and cash equivalents	6,174.66	28.11	3,462.50	8,299.8	
103000	Petty cash					
101100	Investments					
102000	Cash and cash equivalents - restricted					
102300	Investments - restricted					
106000	Valuation of investments to fair value					
	Taxes receivable:					
111000	Mobiles					
113000	Real estate					
114000	Net proceeds					
115000	Personal					
116000	Protested					
118000	Special assessments					
	Accounts/other receivables (net of allowance					
120000	for uncollectibles)					
131000	Due from other funds					
132000	Due from other governments					
133000	Advances to other funds					
140000	Prepaid expense					
150000	Inventories					
170000	Other debits					
	Total Assets	6,174.66	28.11	3,462.50	8,299.8	
	DEFERRED OUTFLOWS OF RESOURCES					
190000	Deferred Outflows of Resources					
19xxxx	Deferred Outflows of Resources					
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0	
	LIABILITIES					
201000	Warrants payable					
202100	Accounts payable					
203100	Judgments payable					
204000	Contracts/loans/notes payable					
205200	Matured interest payable					
206100	Other accrued payables					
211000	Due to other funds					
212000	Due to other governments					
214000	Deposits payable					
216000	Revenues collected in advance					
233000	Advances from other funds					
	Total Liabilities	0.00	0.00	0.00	0.0	
	DEFERRED INFLOWS OF RESOURCES					
220000	Deferred Inflows of Resources					
223000	Deferred Inflows of Tax Revenues					
220000	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.0	
	Total Bolonou miliono di Roscalioso	0.00	0.00	0.00	0.0	
	FUND BALANCES:					
250100	Non-spendable					
250200	Restricted	6,174.66	28.11	3,462.50	8,299.8	
260100	Committed					
260200	Assigned					
271000	Unassigned (negative balance ony)	0.00	0.00	0.00	0.0	
	Total Fund Balances	6,174.66	28.11	3,462.50	8,299.8	
	Total Liabilities, Deferred Inflows of					
	Resources and Fund Balances	6,174.66	28.11	3,462.50	8,299.8	
		-47-		1		

	JUNE 30, 2015				
		FUND#2900 Federal Pilt	FUND#2950 DUI Task Force	FUND#2958 Disaster	FUND#2969 Recreational
		rederal Fill	DOI TASK FOICE	Disaster	Trails Grant
ACCOUNT	DESCRIPTION	_			Trails Grain
NUMBER	DESCRIPTION				
101000	ASSETS				
101000	Cash and cash equivalents		4,244.70		(3.0
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
111000	Taxes receivable:				
111000 113000	Mobiles				
114000	Real estate Net proceeds				
	Personal				
115000 116000	Protested				
118000	Special assessments				
110000	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				9,842.1
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	0.00	4,244.70	0.00	9,839.1
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
19xxxx	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	Total Bolonou Guillone of Resources	0.00	0.00	0.00	0.0
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				9,842.1
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	9,842.1
	DEFERRED INFLOWS OF RESOURCES				
220000					
223000	Deferred Inflows of Resources Deferred Inflows of Tax Revenues				
223000	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.0
	Total Deferred lilliows of Resources	0.00	0.00	0.00	0.0
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted		4,244.70		(3.0
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance ony)	0.00	0.00	0.00	0.0
	Total Fund Balances	0.00	4,244.70	0.00	(3.0
	Total Liabilities, Deferred Inflows of				
	Resources and Fund Balances	0.00	4,244.70	0.00	9,839.19
	Total Liabilities, Deferred Inflows of				9,

	JUNE 30, 2015				
		FUND#2973	FUND#2974	FUND#2975	FUND#2976
		MCH Block Grant		Emergency	MCH
ACCOUNT			Early Childood Home Visit	Preparedness	Immunization
NUMBER	DESCRIPTION		nome visit		
	ASSETS				
101000	Cash and cash equivalents	(5,102.29)	(11,297.49)	4,771.63	32,413.7
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments		11,297.49		
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	(5,102.29)	0.00	4,771.63	32,413.7
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable	4,091.89	32,599.61	4,493.81	411.0
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	4,091.89	32,599.61	4,493.81	411.0
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
220000	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.0
	Total Deferred filliows of Resources	0.00	0.00	0.00	0.0
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	0.00	0.00	277.82	32,002.6
260100	Committed				
260200	Assigned				
271000	Unassigned (negative balance ony)	(9,194.18)	(32,599.61)	(0.00)	0.0
	Total Fund Balances	(9,194.18)	(32,599.61)	277.82	32,002.6
	Total Liabilities, Deferred Inflows of				
	Resources and Fund Balances	(5,102.29)	0.00	4,771.63	32,413.7
		-47-			

		JUNE 30, 2015			
		FUND#2979	FUND#2981	FUND#2983	FUND#2987
		Fetal Infant Child	IIIB ADM	CI Nut/Cong	CII HM DEL
ACCOUNT		Mortality		Meals	
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	1,388.98	7,490.47	12,846.80	2,531.0
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	1,388.98	7,490.47	12,846.80	2,531.0
		1,000.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				0.4
203100	Judgments payable				0
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	Total Liabilities	0.00	0.00	0.00	0.4
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.0
	FUND BALANCES:				
250100	Non-spendable				
250200	Restricted	1,388.98	7,490.47	12,846.80	2,530.5
260100	Committed	1,000.00	1,-3011	12,040.00	2,000.0
260200	Assigned				
271000	Unassigned (negative balance ony)	0.00	0.00	0.00	0.0
	Total Fund Balances	1,388.98	7,490.47	12,846.80	2,530.5
	Total Liabilities, Deferred Inflows of	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, 22111	,	,3.0
	Resources and Fund Balances	1,388.98	7,490.47	12,846.80	2,531.0
		-47-			,

		FUND#2995	NONMAJOR
		Mission Life Line	SPECIAL
ACCOUNT		(AHA)	REVENUE
NUMBER	DESCRIPTION		FUNDS
	ASSETS		
101000	Cash and cash equivalents	3.15	2,158,165.78
103000	Petty cash		0.00
101100	Investments		0.00
102000	Cash and cash equivalents - restricted		0.00
102300	Investments - restricted		0.00
106000	Valuation of investments to fair value		0.00
100000	Taxes receivable:		0.00
111000	Mobiles		0.00
113000	Real estate		28,519.3
114000	Net proceeds		116.5
115000	Personal		21,536.10
116000	Protested		2,809.82
118000	Special assessments		0.00
110000	Accounts/other receivables (net of allowance		0.00
120000	for uncollectibles)		0.0
131000	Due from other funds		0.0
132000	Due from other governments		21,139.6
133000	Advances to other funds		0.0
140000	Prepaid expense		0.0
150000	Inventories		69,285.60
170000	Other debits		0.0
	Total Assets	3.15	2,301,572.8
	DEFERRED OUTFLOWS OF RESOURCES		
190000	Deferred Outflows of Resources		0.00
19xxxx	Deferred Outflows of Resources		0.00
	Total Deferred Outflows of Resources	0.00	0.00
	LIABILITIES		
201000	Warrants payable		0.0
202100	Accounts payable		64,717.2
202100	Judgments payable		0.0
204000	Contracts/loans/notes payable		0.0
	i -		0.0
205200	Matured interest payable		
206100	Other accrued payables Due to other funds		0.0
211000			0.0
212000	Due to other governments		0.0
214000	Deposits payable		0.00
216000	Revenues collected in advance		0.00
233000	Advances from other funds	0.00	0.00
	Total Liabilities	0.00	64,717.2
	DEFERRED INFLOWS OF RESOURCES		
220000	Deferred Inflows of Resources		0.0
223000	Deferred Inflows of Tax Revenues		52,981.8
	Total Deferred Inflows of Resources	0.00	52,981.8
		1.30	3=,55
	FUND BALANCES:		
250100	Non-spendable		69,285.6
250200	Restricted	3.15	2,145,328.6
260100	Committed		0.0
260200	Assigned		11,086.7
271000	Unassigned (negative balance ony)	0.00	(41,827.1)
	Total Fund Balances	3.15	2,183,873.8
	Total Liabilities, Deferred Inflows of		<u></u>
	Resources and Fund Balances	3.15	2,301,572.8
		-47-	

		FUND#2120			
			Entitle	ement	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	236.50	236.50
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
224000					0.00
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	236.50	236.50
		-49-			

			FUND#2130			
			Bridge			
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes	2,009.15	2,009.15	2,142.11	132.96	
314200/31600	Gross Proceeds/ Entitlement Levy	80,028.78	80,028.78	80,295.88	267.10	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
004000	· · · · · · · · · · · · · · · · · · ·	0.00	0.00	004.707.00	004.707.00	
331000	Federal grants	0.00	0.00	224,797.32	224,797.32	
332000/333	Federal shared revenues				0.00	
334000	State grants				0.00	
335000/336	State shared revenues	0.00	0.00	0.33	0.33	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings	3,000.00	3,000.00	2,835.15	(164.85)	
	Total revenues	95.027.02	9E 027 02	240.070.70	225 022 00	
	Total revenues	85,037.93	85,037.93	310,070.79	225,032.86	
ı		-49-				

		FUND#2150			
			Pred Anin	nal Sheep	VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	161.82	161.82
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	161.82	161.82
		-49-			

		FUND#2155			
			Pred Anin	nal Cattle	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	28,837.13	28,837.13
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	28,837.13	28,837.13
		-49-			

		FUND#2160			
			Fa	nir	VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	47,717.36	47,717.36	45,671.84	(2,045.52)
314200/31600	Gross Proceeds/ Entitlement Levy	35,000.00	35,000.00	35,000.00	0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	0.00	0.00	1.39	1.39
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	500.00	500.00	6,590.00	6,090.00
370000	Investment and royalty earnings	400.00	400.00	70.93	(329.07)
	Total revenues	83,617.36	83,617.36	87,334.16	3,716.80
		-49-			

			FUND#2190 Med Facilities			
			Med Fa	cilities	VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes	0.00	0.00	343.98	343.98	
314200/31600	Gross Proceeds/ Entitlement Levy	168,141.27	168,141.27	168,702.50	561.23	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000/333	Federal shared revenues				0.00	
334000	State grants				0.00	
335000/336	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	168,141.27	168,141.27	169,046.48	905.21	
		-49-				

			FUND	#2200	
			Mosquite	Control	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes			66,895.05	66,895.05
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
338000	Charges for services				0.00
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
346000	Fines and forfeitures				0.00
351010	Justice court				0.00
351010					
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous			75.00	0.00
370000	Investment and royalty earnings			75.20	75.20
	Total rayanyaa	0.00	0.00	66 070 25	66 070 05
	Total revenues	0.00 -49-	0.00	66,970.25	66,970.25
İ		-49-			

		FUND#2220			
			Libi	rary	VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	252,144.00	252,144.00	240,558.32	(11,585.68)
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	12,000.00	12,000.00	12,007.53	7.53
337000	Local grants	12,000.00	12,000.00	12,007.00	0.00
338000	Local shared revenues				0.00
	Charges for services				0.00
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation	2,700.00	2,700.00	4,205.28	1,505.28
	Fines and forfeitures	2,700.00	2,700.00	1,200.20	1,000.20
351010	Justice court				0.00
351020	District court			35.00	35.00
351030	City court	240.00	240.00	23.30	(240.00)
	Miscellaneous	500.00	500.00	100.00	(400.00)
	Investment and royalty earnings	333.00	200.00		0.00
3.3000	go				0.00
	Total revenues	267,584.00	267,584.00	256,906.13	(10,677.87)
	. Otta. To volidoo	-49-	20.,001.00	200,000.10	(10,011.01)

		FUND#2240			
			Cmetery c	listrict #2	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	14,600.57	14,600.57	16,134.41	1,533.84
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	5,000.00	5,000.00		(5,000.00)
337000	Local grants	,	,		0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	1,300.00	1,300.00	6,390.00	5,090.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	0.00	0.00	13.11	13.11
370000	Investment and royalty earnings	0.00	0.00	42.08	42.08
	Total revenues	20,900.57	20,900.57	22,579.60	1,679.03
		-49-		,5. 5.56	.,0.0.00

		FUND#2250			
			County I	Planning	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
		-49-			

		FUND#2270			
			Disa	ster	V4514N65
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000					0.00
	Federal grants Federal shared revenues				0.00
332000/333					
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
		-49-			

		FUND#2301			
		E	Enforce Undera	ge Drinking Law	WAR!41:07
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT		BOBOLIEB	AMOUNTO	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
	i otal levellues	-49-	0.00	0.00	0.00

		FUND#2305			
			Deferred Pro	s/Imposition	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT			7	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	600.00	600.00	2,070.00	1,470.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	600.00	600.00	2,070.00	1,470.00
		-49-			

		FUND#2340			
			Rural Fire	e Control	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
004000					0.00
331000	Federal grants				0.00
332000/333	Federal shared revenues	40.050.00	40.050.00	0.000.04	0.00
334000	State grants	19,958.69	19,958.69	9,960.34	(9,998.35)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Tatal	40.050.00	40.050.00	0.000.04	(0.000.05
	Total revenues	19,958.69	19,958.69	9,960.34	(9,998.35
		-49-			

		FUND#2341			
			Rural	Fires	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
		-49-			

			FUND	#2350	
			Local Governme	nt Review Study	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	25,114.40	25,114.40	22,812.07	(2,302.33)
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
224000					0.00
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	25,114.40	25,114.40	22,812.07	(2,302.33)
		-49-			

			FUND#2371				
			Health Insurnace				
					VARIANCE WITH FINAL		
		BUDGETED	AMOUNTS		BUDGET		
ACCOUNT				ACTUAL	POSITIVE		
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)		
	REVENUES						
	Taxes:						
311000/312000	Property taxes	69,315.75	69,315.75	66,137.02	(3,178.73)		
314200/31600	Gross Proceeds/ Entitlement Levy	240,894.71	240,894.71	241,698.78	804.07		
	Licenses and permits						
322010	Alcoholic beverage licenses				0.00		
322020	General business licenses				0.00		
323010	Building permits				0.00		
323030	Animal licenses				0.00		
323050	Other permits				0.00		
	Intergovernmental revenue (See supplemental section for detail)						
331000	Federal grants				0.00		
332000/333	Federal shared revenues				0.00		
334000	State grants				0.00		
335000/336	State shared revenues	32,241.38	32,241.38	32,242.65	1.27		
337000	Local grants	, , , ,	- ,	-,	0.00		
338000	Local shared revenues				0.00		
	Charges for services						
341000	General government				0.00		
342000	Public safety				0.00		
343000	Public works				0.00		
344000	Public health				0.00		
345000	Social/economic services				0.00		
346000	Culture and recreation				0.00		
	Fines and forfeitures						
351010	Justice court				0.00		
351020	District court				0.00		
351030	City court				0.00		
360000	Miscellaneous			161.96	161.96		
370000	Investment and royalty earnings	2,500.00	2,500.00	537.59	(1,962.41)		
	Total revenues	344,951.84	344,951.84	340,778.00	(4,173.84)		
		-49-					

		FUND#2372				
		Permissive Medical Levy				
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes	0.00	0.00	120.43	120.43	
314200/31600	Gross Proceeds/ Entitlement Levy				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000/333	Federal shared revenues				0.00	
334000	State grants				0.00	
335000/336	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
338000	Charges for services				0.00	
341000					0.00	
	General government					
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
0.7.1	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings			4.46	4.46	
	T	0.00	0.00	101.00	10100	
	Total revenues	0.00	0.00	124.89	124.89	
	-49-					

		FUND#2390				
		Drug Forfeiture				
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes				0.00	
314200/31600	Gross Proceeds/ Entitlement Levy				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000/333	Federal shared revenues				0.00	
334000	State grants				0.00	
335000/336	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
338000	Charges for services				0.00	
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
346000	Fines and forfeitures				0.00	
351010	Justice court	2,000.00	2,000.00	1,060.00	(940.00)	
351010 351020	District court	2,000.00	۷,000.00	1,000.00	(940.00)	
					0.00	
351030	City court Miscellaneous				0.00	
360000						
370000	Investment and royalty earnings				0.00	
	Total various	0.000.00	2,000,00	4 000 00	(0.40,00)	
	Total revenues	2,000.00	2,000.00	1,060.00	(940.00)	
		-49-				

			FUND	#2392	
			CDBG	Repay	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
224000					0.00
331000	Federal grants Federal shared revenues				0.00
332000/333					0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
		-49-			

		FUND#2393				
			Records Pr	eservation		
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes				0.00	
314200/31600	Gross Proceeds/ Entitlement Levy				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000/333	Federal shared revenues				0.00	
334000	State grants				0.00	
335000/336	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government	8,000.00	8,000.00	7,568.00	(432.00)	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	2,000,00	9 000 00	7 500 00	(422.00)	
	Total revenues	8,000.00 -49-	8,000.00	7,568.00	(432.00)	
		-49-				

			FUND		
			CDBG/DYC	K Phase II	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
		-49-			

			FUND#2710			
			Library Gift	s/ Legacies	VARIANOE	
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes				0.00	
314200/31600	Gross Proceeds/ Entitlement Levy				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000/333	Federal shared revenues				0.00	
334000	State grants				0.00	
335000/336	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous	75,000.00	75,000.00		(75,000.00)	
370000	Investment and royalty earnings				0.00	
	Total revenues	75,000.00	75,000.00	0.00	(75,000.00)	
		-49-				

			FUND	9#2800	
			Alcohol 1	Treatment	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
224000					0.00
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	50,000,00	50,000,00	40,000,00	0.00
335000/336	State shared revenues	53,080.82	53,080.82	40,288.00	(12,792.82)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	53,080.82	53,080.82	40,288.00	(12,792.82)
		-49-			

			FUND		
			Gas	Tax	VADIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	1,566.74	1,566.74	1,566.74	0.00
335000/336	State shared revenues	131,731.44	131,731.44	131,731.44	0.00
337000	Local grants	101,701111	101,701.11	101,701.11	0.00
338000	Local shared revenues				0.00
	Charges for services				0.00
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings			4,821.75	4,821.75
	Total revenues	133,298.18	133,298.18	138,119.93	4,821.75
		-49-			

			FUND		
			Junk Ve	eh Disp	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
004000					0.00
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	5,840.89	5,840.89		(5,840.89)
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	F 0.40 00	E 040.00	0.00	(F. 0.40.00
	Total revenues	5,840.89	5,840.89	0.00	(5,840.89
		-49-			

			FUND	#2840	
			I We	eed	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	19,840.38	19,840.38	19,816.73	(23.65)
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
224000					0.00
331000	Federal grants				0.00
332000/333	Federal shared revenues	0.547.05	0.547.05	0.005.70	0.00
334000	State grants	9,547.25	9,547.25	9,285.72	(261.53)
335000/336	State shared revenues	1,785.71	1,785.71	1.07	(1,784.64)
337000	Local grants				0.00
338000	Local shared revenues	80,000.00	80,000.00	23,816.50	(56,183.50)
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works	78,611.37	78,611.37	56,026.44	(22,584.93)
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings			2,059.73	2,059.73
	Total revenues	189,784.71	189,784.71	111,006.19	(78,778.52)
		-49-	,	·	, , ,

			FUND		
			911 Eme	ergency	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues	100,000.00	100,000.00	100,836.43	836.43
337000	Local grants		·		0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings	2,000.00	2,000.00	2,935.08	935.08
	Total revenues	102,000.00	102,000.00	103,771.51	1,771.51
		-49-			

			FUND:		
			County L	and Info	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government	1,200.00	1,200.00	1,257.00	57.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	1,200.00	1,200.00	1,257.00	57.00
		-49-			

		FUND#2860			
			Plan	ning	V4514N65
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
	Federal shared revenues				0.00
332000/333					
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
		-49-			

		FUND#2865			
			DNRC	Grant	VADIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	2,832.85	2,832.85		(2,832.85)
335000/336	State shared revenues		,		0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	2,832.85 -49-	2,832.85	0.00	(2,832.85
		-49-			

			FUND	#2881	
			State Aid/	Libraries	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
224000	,				0.00
331000	Federal grants				0.00
332000/333	Federal shared revenues	4 000 00	4 000 00	0.007.70	0.00
334000	State grants	4,000.00	4,000.00	6,227.76	2,227.76
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	4,000.00	4,000.00	6,227.76	2,227.76
		-49-			

		FUND#2882			
		Library Fed Grant			VARIANCE
					WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	' '				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	2,000.00	2,000.00	1,554.97	(445.03
335000/336	State shared revenues	,	,	,	0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	2,000.00	2,000.00	1,554.97	(445.03
		-49-			

			FUND#2883			
			Library Gates	Foundation		
					VARIANCE WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes				0.00	
314200/31600	Gross Proceeds/ Entitlement Levy				0.00	
	Licenses and permits					
322010	Alcoholic beverage licenses				0.00	
322020	General business licenses				0.00	
323010	Building permits				0.00	
323030	Animal licenses				0.00	
323050	Other permits				0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants				0.00	
332000/333	Federal shared revenues				0.00	
334000	State grants				0.00	
335000/336	State shared revenues				0.00	
337000	Local grants				0.00	
338000	Local shared revenues				0.00	
	Charges for services					
341000	General government				0.00	
342000	Public safety				0.00	
343000	Public works				0.00	
344000	Public health				0.00	
345000	Social/economic services				0.00	
346000	Culture and recreation				0.00	
	Fines and forfeitures					
351010	Justice court				0.00	
351020	District court				0.00	
351030	City court				0.00	
360000	Miscellaneous	10,000.00	10,000.00	2,500.00	(7,500.00)	
370000	Investment and royalty earnings				0.00	
	Total revenues	10,000.00	10,000.00	2,500.00	(7,500.00)	
		-49-				

		FUND#2884			
		Summer Reading Program			
					VARIANCE
		BUDGETED	AMOUNTS		WITH FINAL BUDGET
ACCOUNT		BODGETED	AWOUNTS	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				•
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	5,000.00	5,000.00	5,000.00	0.00
370000	Investment and royalty earnings				0.00
	Total revenues	5,000.00	5,000.00	5,000.00	0.00
		-49-			

			FUND#	‡2892	
		TSEP			
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See				
	supplemental section for detail)				0.00
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants	252,462.00	252,462.00	214,924.31	(37,537.69)
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	252,462.00	252,462.00	214,924.31	(37,537.69)
		-49-			

			Federa	al Pilt	VARIANCE
					WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues	14,903.00	14,903.00	13,737.00	(1,166.00)
334000	State grants	14,903.00	14,903.00	13,737.00	0.00
	State shared revenues				0.00
335000/336					
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings			11.96	11.96
	Total revenues	14,903.00	14,903.00	13,748.96	(1,154.04)
		-49-			

		FUND#2950			
			DUI Tasl	k Force	V4D14N05
					VARIANCE WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
		0.500.00	0.500.00	0.000.00	(0.500.00)
331000	Federal grants	8,500.00	8,500.00	2,000.00	(6,500.00)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	8,500.00	8,500.00	2,000.00	(6,500.00
	Total levellues	-49-	3,300.00	2,000.00	(0,000.00)

			FUND		
			Disa	ster	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000					0.00
	Federal grants				0.00
332000/333	Federal shared revenues	00,000,00			0.00
334000	State grants	68,000.00			0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	68,000.00	0.00	0.00	0.00
		-49-			

		FUND#2969			
			Recreational	Trails Grant	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
004000		75.000.00	75,000,00	0.040.40	(05.457.04)
331000	Federal grants	75,000.00	75,000.00	9,842.19	(65,157.81)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	75,000.00	75,000.00	9,842.19	(65,157.81)
		-49-			

		FUND#2973			
			MCH Blo	ck Grant	VADIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	24,197.70	24,197.70	15,016.40	(9,181.30)
332000/333	Federal shared revenues	24,197.70	24,197.70	15,010.40	0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
					, <u>,</u>
	Total revenues	24,197.70	24,197.70	15,016.40	(9,181.30)
		-49-			

		FUND#2974			
		Mater	nal Infant Early	Childood Home	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT		202021122	74	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	165,000.00	165,000.00	159,107.55	(5,892.45)
332000/333	Federal shared revenues	,	,	,	0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	165,000.00	165,000.00	159,107.55	(5,892.45)
		-49-			

		FUND#2975			
			Emergency P	reparedness	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT		20202.122	7	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
004000		42.550.00	42.550.00	22.042.00	(4.0, 04.0, 0.0)
331000	Federal grants	43,559.00	43,559.00	32,943.00	(10,616.00)
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	43,559.00	43,559.00	32,943.00	(10,616.00)
		-49-			

			MCH Imm	unization	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	12,600.00	12,600.00	10,966.75	(1,633.25)
332000/333	Federal shared revenues	12,000.00	12,000.00	10,900.73	0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	12,600.00	12,600.00	10,966.75	(1,633.25)
		-49-			

		FUND#2979			
			Fetal Infant C	hild Mortality	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	0.00	0.00	0.00	0.00
		-49-			

			IIIB A	ADM	VADIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	21,648.00	21,648.00	21,648.00	0.00
332000/333	Federal shared revenues	21,040.00	21,040.00	21,040.00	0.00
334000	State grants				0.00
	-				
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services	2,317.00	2,317.00	681.50	(1,635.50)
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous	0.00	0.00	1,285.90	1,285.90
370000	Investment and royalty earnings				0.00
	Total revenues	23,965.00	23,965.00	23,615.40	(349.60)
		-49-			

			FUND#		
			CI Nut/Co	ng Meals	VARIANCE
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	55,883.00	55,883.00	56,846.73	963.73
332000/333	Federal shared revenues	0.00	0.00	8,025.42	8,025.42
334000	State grants	0.00	0.00	0,020.12	0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services	30,537.00	30,537.00	35,342.56	4,805.56
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	86,420.00	86,420.00	100,214.71	13,794.71
		-49-			

			CII HM	I DEL	VADIANCE
					VARIANCE WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants	7,335.00	7,335.00	7,620.46	285.46
332000/333	Federal shared revenues	0.00	0.00	703.11	703.11
334000	State grants	0.00	0.00	700.11	0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety				0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services	12,172.00	12,172.00	13,373.60	1,201.60
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	19,507.00	19,507.00	21,697.17	2,190.17
		-49-			

		FUND#2995			
			Mission Life	Line (AHA)	
					VARIANCE WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT		36362:12	7 0	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes				0.00
314200/31600	Gross Proceeds/ Entitlement Levy				0.00
	Licenses and permits				
322010	Alcoholic beverage licenses				0.00
322020	General business licenses				0.00
323010	Building permits				0.00
323030	Animal licenses				0.00
323050	Other permits				0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				0.00
335000/336	State shared revenues				0.00
337000	Local grants				0.00
338000	Local shared revenues				0.00
	Charges for services				
341000	General government				0.00
342000	Public safety	70,185.40	70,185.40	70,185.40	0.00
343000	Public works				0.00
344000	Public health				0.00
345000	Social/economic services				0.00
346000	Culture and recreation				0.00
	Fines and forfeitures				
351010	Justice court				0.00
351020	District court				0.00
351030	City court				0.00
360000	Miscellaneous				0.00
370000	Investment and royalty earnings				0.00
	Total revenues	70,185.40	70,185.40	70,185.40	0.00
		-49-			

		TOTALS				
ACCOUNT		BUDGETED	AMOUNTS	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes	430,741.61	430,741.61	509,867.41	79,125.80	
314200/31600	Gross Proceeds/ Entitlement Levy	524,064.76	524,064.76	525,697.16	1,632.40	
	Licenses and permits					
322010	Alcoholic beverage licenses	0.00	0.00	0.00	0.00	
322020	General business licenses	0.00	0.00	0.00	0.00	
323010	Building permits	0.00	0.00	0.00	0.00	
323030	Animal licenses	0.00	0.00	0.00	0.00	
323050	Other permits	0.00	0.00	0.00	0.00	
	Intergovernmental revenue (See supplemental section for detail)					
331000	Federal grants	413,722.70	413,722.70	540,788.40	127,065.70	
332000/333	Federal shared revenues	14,903.00	14,903.00	22,465.53	7,562.53	
334000	State grants	360,367.53	292,367.53	243,519.84	(48,847.69	
335000/336	State shared revenues	341,680.24	341,680.24	317,108.84	(24,571.40	
337000	Local grants	0.00	0.00	0.00	0.00	
338000	Local shared revenues	80,000.00	80,000.00	23,816.50	(56,183.50	
	Charges for services	,	•		,	
341000	General government	9,800.00	9,800.00	10,895.00	1,095.00	
342000	Public safety	70,185.40	70,185.40	70,185.40	0.00	
343000	Public works	79,911.37	79,911.37	62,416.44	(17,494.93	
344000	Public health	0.00	0.00	0.00	0.00	
345000	Social/economic services	45,026.00	45,026.00	49,397.66	4,371.66	
346000	Culture and recreation	2,700.00	2,700.00	4,205.28	1,505.28	
	Fines and forfeitures					
351010	Justice court	2,000.00	2,000.00	1,060.00	(940.00	
351020	District court	0.00	0.00	35.00	35.00	
351030	City court	240.00	240.00	0.00	(240.00	
360000	Miscellaneous	91,000.00	91,000.00	15,650.97	(75,349.03	
370000	Investment and royalty earnings	7,900.00	7,900.00	13,393.93	5,493.93	
	Total revenues	2,474,242.61	2,406,242.61	2,410,503.36	4,260.75	
		-49A-				

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND: Entitle			
			Entitle	ment	VADIANCE	
					VARIANCE	
		DUDOETED	AMOUNTO		WITH FINAL	
		BUDGETED	AMOUNIS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
430000	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation				0.0	
					0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
	Principal				0.0	
620	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over expenditures	0.00	0.00	236.50	236.5	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out (enteras a negative)	0.00	0.00	(236.50)	(236.5	
384000	Special items - revenue	0.00	0.00	(230.30)	0.0	
385000	Extraordinary items - revenue				0.0	
524000	Special items - expenditure (enter as negative)				0.0	
525000	Extraordinary items - expenditure (enter as negative)				0.0	
J2JUUU	Extraordinary items - experiolitire(effici as fiegative)				0.0	
	Total other financing sources (uses)	0.00	0.00	(236.50)	(236.5	
				,		
	Net change in fund balance Fund balances - July 1, 2014 as previously	0.00	0.00	0.00	0.0	
				0.00		
	roported			0.00		
	reported Prior period adjustments		l l			
	Prior period adjustments			0.00		
	Prior period adjustments Fund balances - July 1, 2014 as restated			0.00		
	Prior period adjustments			0.00 0.00		

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2130				
			Brid	lge		
					VARIANCE	
		BUDGETE	D AMOUNTS		WITH FINAL BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES				(
	Current:					
410000	General Government:					
100	Personal services				0.00	
200-800					0.00	
420000	Public Safety					
100	Personal services				0.00	
200-800					0.00	
430000	Public Works					
100	Personal services	220,180.00	220,180.00	56,038.76	164,141.24	
200-800	Supplies/services/materials, etc	72,000.00	72,000.00	104,401.52	(32,401.52	
440000	Public Health					
100					0.00	
200-800					0.00	
450000	Social and Economic Services					
100					0.00	
200-800					0.00	
460000	Culture and Recreation					
100					0.00	
200-800					0.00	
470000	Housing and Community Development					
100					0.00	
200-800					0.00	
480000	Conservation of Natural Resources					
100					0.00	
200-800	,				0.00	
	Capital expenditures	48,888.00	48,888.00	0.80	48,887.20	
490000	Debt Service					
	Principal				0.00	
510000	Interest Miscellaneous				0.00	
510000	Total expenditures	341,068.00	341,068.00	160,441.08	180,626.92	
	Excess of revenues over expenditures	(256,030.07)	(256,030.07)	149,629.71	405,659.78	
	OTHER FINANCING SOURCES (USES)	(230,030.07)	(230,030.07)	149,029.71	403,039.76	
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381050	Inception of capital lease				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enteras a negative)				0.00	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue				0.00	
524000	Special items - expenditure (enter as negative)				0.00	
525000	Extraordinary items - expenditure(enter as negative)				0.00	
	, , , , , , , , , , , , , , , , , , ,				3.00	
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	(256,030.07)	(256,030.07)	149,629.71	405,659.78	
	Fund balances - July 1, 2014 as previously	, , /	, , , , , , , , , , , , , , , , , , , ,	· · · · · · · · · · · · · · · · · · ·	,	
	reported			238,235.66		
	Prior period adjustments					
	Fund balances - July 1, 2014 as restated			238,235.66		
	Fund balances - June 30, 2015			387,865.37		
		-50-				
		_		_		

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND#		
			Pred Animal Sheep	iai Sileep	VARIANCE
		BUDGETED	AMOUNTS		WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc	573.26	573.26	264.00	309.2
450000	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800					0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous	570.00	570.00	004.00	0.0
	Total expenditures	573.26	573.26	264.00	309.20
	Excess of revenues over expenditures	(573.26)	(573.26)	(102.18)	471.08
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Total other financing sources (uses)				0.0
	Net change in fund balance Fund balances - July 1, 2014 as previously	(573.26)	(573.26)	(102.18)	471.0
				200.20	
	reported Prior period adjustments			309.26	
	Fund balances - July 1, 2014 as restated			309.26	
	Fund balances - June 30, 2015		<u> </u>	207.08	
		- -			
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND#			
			FIEU AIIII	iai Cattie	VARIANCE	
					WITH FINAL	
		DUDOETED /	MOUNTO			
		BUDGETED A	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
430000	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc	43,028.06	43,028.06	35,195.79	7,832.2	
450000	Social and Economic Services	40,020.00	40,020.00	33,183.18	1,032.2	
					0.0	
	Personal services				0.0	
200-800	o approved the contract of the				0.0	
460000	Culture and Recreation					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
900	Capital expenditures				0.0	
490000	Debt Service					
610	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	43,028.06	43,028.06	35,195.79	7,832.2	
	Excess of revenues over expenditures	(43,028.06)	(43,028.06)	(6,358.66)	36,669.4	
	OTHER FINANCING SOURCES (USES)	(-,,	(-, ,	(-,,	,	
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets					
	טמוכ טו מססכנס				0.0	
	Transfers In				0.0	
383000	Transfers In				^ ^	
383000 520000	Transfers out (enteras a negative)					
383000 520000 384000	Transfers out (enteras a negative) Special items - revenue				0.0	
383000 520000 384000 385000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue				0.0 0.0	
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative)				0.0 0.0 0.0	
383000 520000 384000 385000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue				0.0 0.0 0.0	
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.0 0.0 0.0 0.0	
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)	0.00	0.00	0.00	0.0 0.0 0.0 0.0	
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance	0.00 (43,028.06)	0.00 (43,028.06)	0.00 (6,358.66)	0.0 0.0 0.0 0.0	
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously			(6,358.66)	0.0 0.0 0.0 0.0	
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported				0.0 0.0 0.0 0.0 0.0 0.0 36,669.4	
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(6,358.66) 13,249.86	0.0 0.0 0.0 0.0	
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			(6,358.66) 13,249.86 13,249.86	0.0 0.0 0.0 0.0	
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(6,358.66) 13,249.86	0.0 0.0 0.0 0.0	

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2160			
400011117		BUDGETED A	Fai		VARIANCE WITH FINAL BUDGET
ACCOUNT	DECORIDATION	ODIOINAL	FINIAL	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
440000	Current: General Government:				
410000					0.0
100 200-800					0.0
	Public Safety				0.0
100			+		0.0
200-800					0.0
	Public Works				0.0
100					0.0
200-800					0.0
	Public Health				0.0
100					0.0
200-800					0.0
450000	Social and Economic Services				0.0
100					0.0
200-800					0.0
460000	Culture and Recreation				0.0
100		54,974.00	54,974.00	53,710.00	1,264.0
200-800		46,576.00	46,576.00	45,821.21	754.7
	Housing and Community Development	,	10,01010	,	
100					0.0
200-800					0.0
480000	Conservation of Natural Resources				0.0
100	Personal services				0.0
200-800					0.0
	Capital expenditures				0.0
	Debt Service				
610	Principal				0.0
620					0.0
510000	Miscellaneous				0.0
	Total expenditures	101,550.00	101,550.00	99,531.21	2,018.7
	Excess of revenues over expenditures	(17,932.64)	(17,932.64)	(12,197.05)	5,735.5
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In	7,956.00	7,956.00	7,956.00	0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	T. (1) (1) (1)	7.050	7.050		
	Total other financing sources (uses)	7,956.00	7,956.00	7,956.00	0.0
	Net change in fund balance	(9,976.64)	(9,976.64)	(4,241.05)	5,735.5
	Fund balances - July 1, 2014 as previously			0.4.00= 5.5	
	reported			34,397.00	
	Prior period adjustments Fund balances - July 1, 2014 as restated		_	24 207 00	
	Fund balances - July 1, 2014 as restated Fund balances - June 30, 2015		_	34,397.00	
	rung palances - June 30. 2015			30,155.95	
		+		-	

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND#			
			Wed Fac	CIlities	VADIANCE	
					VARIANCE	
		BUDGETED	AMOUNTS		WITH FINAL BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800					0.0	
420000	Public Safety					
100					0.0	
	Supplies/services/materials, etc				0.0	
	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health					
100					0.0	
200-800					0.0	
450000	Social and Economic Services					
100	Personal services				0.0	
200-800					0.0	
460000	Culture and Recreation					
100					0.0	
200-800					0.0	
470000	Housing and Community Development					
	Personal services				0.0	
200-800					0.0	
480000	Conservation of Natural Resources					
100					0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
610	Principal				0.0	
620					0.0	
510000	Miscellaneous				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over expenditures	168,141.27	168,141.27	169,046.48	905.2	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out (enteras a negative)	168,141.27	168,141.27	(169,046.48)	(337,187.7	
384000	Special items - revenue				0.0	
385000	Extraordinary items - revenue				0.0	
524000	Special items - expenditure (enter as negative)				0.0	
525000	Extraordinary items - expenditure(enter as negative)				0.0	
	Total other financing courses (vecs)	100 111 07	100 111 07	(400,040,40)	(227 407 7	
	Total other financing sources (uses)	168,141.27	168,141.27	(169,046.48)	(337,187.7	
	Net change in fund balance Fund balances - July 1, 2014 as previously	336,282.54	336,282.54	0.00	(336,282.5	
	· · · · · · · · · · · · · · · · · · ·					
	reported Prior period adjustments					
	Prior period adjustments			0.00		
	Fund halances - July 1 2014 as restated					
	Fund balances - July 1, 2014 as restated			0.00		
	Fund balances - July 1, 2014 as restated Fund balances - June 30, 2015			0.00		

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND:		
			Mosquito	Control	VARIANCE
		BUDGETER	AMOUNTS		WITH FINAL BUDGET
ACCOUNT		20202:12	7	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES	01110111712	111712	7	(1120)(1112)
	Current:				
410000	General Government:				
100					0.0
200-800					0.0
420000	Public Safety				
100					0.0
200-800					0.0
430000	Public Works				
100					0.0
200-800					0.0
440000	Public Health				
100	Personal services				0.0
200-800		88,710.00	88,710.00	74,261.80	14,448.2
450000	Social and Economic Services	,	,	,	,
100	Personal services				0.0
200-800					0.0
460000	Culture and Recreation				
100					0.0
200-800					0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.00
200-800					0.0
900	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
620	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	88,710.00	88,710.00	74,261.80	14,448.20
	Excess of revenues over expenditures	(88,710.00)	(88,710.00)	(7,291.55)	81,418.4
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(88,710.00)	(88,710.00)	(7,291.55)	81,418.4
	Fund balances - July 1, 2014 as previously				
	reported			67,823.34	
	Prior period adjustments			07.000.0:	
	Fund balances - July 1, 2014 as restated			67,823.34	
	Fund balances - June 30, 2015			60,531.79	
		-50-			

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

ACCOUNT				FUND:		
ACCOUNT BUDGETED MOUNTS ACTUAL POST				Libr	ary	VARIANCE
ACCOUNT NUMBER DESCRIPTION ORIGINAL FINAL AMOUNTS (NEGA EXPENDITURES Current:			BUDGETER	AMOUNTS		VARIANCE WITH FINAL BUDGET
NUMBER	ACCOUNT				ACTUAL	POSITIVE
SEPENDITURES		DESCRIPTION	ORIGINAL	FINAL		(NEGATIVE)
Current:			01110111712	111012	7	(1120/11112)
Autonometric Auto						
100	410000					
200-800 Supplies/services/materials, etc						0.0
420000 Public Safety						0.0
100 Personal services						0.0
200-800 Supplies/services/materials, etc		·				0.0
430000 Public Works						0.0
100 Personal services						0.0
200-800 Supplies/services/materials, etc						0.00
Autonometric Auto						0.00
200-800 Supplies/services/materials, etc						0.0
200-800 Supplies/services/materials, etc						0.00
						0.00
200-800 Supplies/services/materials, etc						
200-800	100					0.00
480000 Culture and Recreation 206,764.00 206,764.00 184,770.06 21,						0.00
200-800 Supplies/services/materials, etc 98,857.00 98,857.00 95,652.33 32,470000 Housing and Community Development	460000	Culture and Recreation				
200-800 Supplies/services/materials, etc 98,857.00 98,857.00 95,652.33 3.,47000 Housing and Community Development	100	Personal services	206,764.00	206,764.00	184,770.06	21,993.94
Housing and Community Development 100 Personal services 200-800 Supplies/services/materials, etc 200-800 Personal services 200-800 Supplies/services/materials, etc 200-800 Supplies/services/materials, etc 200-800 Principal 200-800 Principal 200-800	200-800	Supplies/services/materials, etc				3,204.6
200-800 Supplies/services/materials, etc 480000 Conservation of Natural Resources			•	,	,	•
200-800 Supplies/services/materials, etc 480000 Conservation of Natural Resources	100					0.00
A80000 Conservation of Natural Resources						0.00
200-800 Supplies/services/materials, etc 900 Capital expenditures 900 Capital expenditures 900 Capital expenditures 900 Principal 920 Interest 920 Interest 920 Interest 920 Interest 920 Principal 920 Pr	480000					
900 Capital expenditures	100	Personal services				0.00
900 Capital expenditures	200-800	Supplies/services/materials, etc				0.00
Section						0.00
State	490000	Debt Service				
Total expenditures 305,621.00 305,621.00 280,422.39 25,	610	Principal				0.00
Total expenditures 305,621.00 305,621.00 280,422.39 25,7 Excess of revenues over expenditures (38,037.00) (38,037.00) (23,516.26) 14,5 OTHER FINANCING SOURCES (USES)	620					0.00
Excess of revenues over expenditures	510000					0.00
Sal		305,621.00	305,621.00		25,198.6	
381000 Bonds issued		Excess of revenues over expenditures	(38,037.00)	(38,037.00)	(23,516.26)	14,520.74
381000 Discount on bonds issued 381050 Inception of capital lease 381070 Notes/loans/intercap issued 382010 Sale of assets 383000 Transfers In 31,824.00 31,824.00 21,879.00 (9,9)		OTHER FINANCING SOURCES (USES)				
381050 Inception of capital lease 381070 Notes/loans/intercap issued 382010 Sale of assets 31,824.00 31,824.00 21,879.00 (9,9,50000 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) 525000 Fund balances - July 1, 2014 as previously reported 31,824.00 21,879.00 (9,9,9) (9,9,9) (1,637.26) (1,	381000	Bonds issued				0.00
381070 Notes/loans/intercap issued 382010 Sale of assets 383000 Transfers In 31,824.00 31,824.00 21,879.00 (9,9,0) (9,0) (9,0) (1,879.00	381000	Discount on bonds issued				0.00
382010 Sale of assets 383000 Transfers In 31,824.00 31,824.00 21,879.00 (9,9,9) 520000 Transfers out (enteras a negative) 384000 Special items - revenue 9,9,9 385000 Extraordinary items - revenue 9,9,9 9,9,9 9,9,9 525000 Extraordinary items - expenditure (enter as negative) 1,824.00 31,824.00 21,879.00 (9,9,9) Net change in fund balance (6,213.00) (6,213.00) (1,637.26) 4,5 Fund balances - July 1, 2014 as previously reported 37,310.84 37,310.84 Fund balances - July 1, 2014 as restated 37,310.84 37,310.84 Fund balances - July 3, 2015 35,673.58 35,673.58	381050					0.00
383000 Transfers In 31,824.00 31,824.00 21,879.00 (9,8	381070					0.00
Transfers out (enteras a negative) 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated Fund balances - June 30, 2015 Transfers out (enteras a negative) 31,824.00 31,824.00 21,879.00 (9,9,10,10,10,10,10,10,10,10,10,10,10,10,10,	382010					0.00
384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated Fund balances - June 30, 2015 Special items - revenue 31,824.00 31,824.00 31,824.00 (6,213.00) (6,213.00) (6,213.00) (7,637.26) 37,310.84 37,310.84	383000		31,824.00	31,824.00	21,879.00	(9,945.00
385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated Fund balances - June 30, 2015 Extraordinary items - revenue 31,824.00 31,824.00 21,879.00 (9,9,10,00) (6,213.00) (6,213.00) (1,637.26) 37,310.84 37,310.84 Fund balances - July 1, 2014 as restated 37,310.84	520000					0.00
Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated Fund balances - June 30, 2015 Special items - expenditure (enter as negative) 31,824.00 31,824.00 31,824.00 31,824.00 (6,213.00) (6,213.00) (6,213.00) 37,310.84 37,310.84						0.00
Total other financing sources (uses) 31,824.00 31,824.00 21,879.00 (9,9,10.00) (6,213.00) (1,637.26) 4,5 (6,213.00) (6,213.00) (1,637.26)						0.00
Total other financing sources (uses) 31,824.00 31,824.00 21,879.00 (9,8 Net change in fund balance (6,213.00) (6,213.00) (1,637.26) 4,8 Fund balances - July 1, 2014 as previously reported 37,310.84 Prior period adjustments Fund balances - July 1, 2014 as restated 37,310.84 Fund balances - June 30, 2015 35,673.58						0.00
Net change in fund balance (6,213.00) (6,213.00) (1,637.26) 4,5	525000	Extraordinary items - expenditure(enter as negative)				0.00
Net change in fund balance (6,213.00) (6,213.00) (1,637.26) 4,5						
Fund balances - July 1, 2014 as previously reported 37,310.84 Prior period adjustments Fund balances - July 1, 2014 as restated 37,310.84 Fund balances - June 30, 2015 35,673.58						(9,945.00
reported 37,310.84 Prior period adjustments Fund balances - July 1, 2014 as restated 37,310.84 Fund balances - June 30, 2015 35,673.58			(6,213.00)	(6,213.00)	(1,637.26)	4,575.74
Prior period adjustments Fund balances - July 1, 2014 as restated 37,310.84 Fund balances - June 30, 2015 35,673.58		T			_	
Fund balances - July 1, 2014 as restated 37,310.84 Fund balances - June 30, 2015 35,673.58					37,310.84	
Fund balances - June 30, 2015 35,673.58		Prior period adjustments				
		Fund balances - June 30, 2015			35,673.58	
-50-			-50-			

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			#2240		
			Cmetery d	IISTRICT #2	VARIANCE
		BUDGETED	BUDGETED AMOUNTS		WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				(
	Personal services	23,171.00		22,949.28	(22,949.2
	Supplies/services/materials, etc	11,030.00		10,347.06	(10,347.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
200-800					0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous Total expanditures	24 204 00	0.00	22 206 24	0.0
	Total expenditures	34,201.00	0.00	33,296.34	(33,296.3
	Excess of revenues over expenditures	(13,300.43)	20,900.57	(10,716.74)	(31,617.3
001000	OTHER FINANCING SOURCES (USES)				0.0
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets	7.050.00	7.050.00	7.050.00	0.0
383000	Transfers In	7,956.00	7,956.00	7,956.00	0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue Extraordinary items - revenue				0.0
385000					0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	Total other financing sources (uses)	7,956.00	7,956.00	7,956.00	0.0
	Net change in fund balance	(5,344.43)	28,856.57	(2,760.74)	(31,617.3
	Fund balances - July 1, 2014 as previously	(3,344.43)	20,030.37	(2,100.14)	(31,017.3
	reported			15,221.92	
	Prior period adjustments			13,221.32	
	Fund balances - July 1, 2014 as restated			15,221.92	
	Fund balances - June 30, 2015			12,461.18	
	. and balances valle ou, 2010			12,701.10	
		F^			
		-50-			

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2250 County Planning			
			County P	rianning	VADIANCE
					VARIANCE
		DUDOETED	AMOUNTO		WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc	53,441.89	53,441.89		53,441.8
420000	Public Safety	,	,		·
100	Personal services				0.0
200-800					0.0
430000	Public Works				
100					0.0
200-800					0.0
440000	Public Health				0.0
100					0.0
200-800					0.0
450000	Social and Economic Services				0.0
100					0.0
					0.0
200-800	Supplies/services/materials, etc Culture and Recreation				0.0
460000					0.0
100					0.0
200-800					0.0
	Housing and Community Development				
100					0.0
200-800					0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
620	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	53,441.89	53,441.89	0.00	53,441.8
	Excess of revenues over expenditures	(53,441.89)	(53,441.89)	0.00	53,441.8
	OTHER FINANCING SOURCES (USES)	, ,	, , ,		•
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
001000					0.0
381050	Incention of capital lease		1		0.0
381050 381070	Inception of capital lease				
381070	Notes/loans/intercap issued				0.0
381070 382010	Notes/loans/intercap issued Sale of assets				0.0 0.0
381070 382010 383000	Notes/loans/intercap issued Sale of assets Transfers In				0.0 0.0 0.0
381070 382010 383000 520000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative)				0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue				0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue				0.0 0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000 524000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative)				0.0 0.0 0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue				0.0 0.0 0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000 524000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.0 0.0 0.0 0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000 524000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)	0.00	0.00	0.00	0.0 0.0 0.0 0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000 524000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance	0.00 (53,441.89)	0.00 (53,441.89)	0.00 0.00	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000 524000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously			0.00	0.0 0.0 0.0 0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000 524000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported				0.0 0.0 0.0 0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000 524000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			0.00 53,441.89	0.0 0.0 0.0 0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000 524000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			0.00 53,441.89 53,441.89	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
381070 382010 383000 520000 384000 385000 524000	Notes/loans/intercap issued Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			0.00 53,441.89	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 53,441.8

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2270 Disaster				
			Disa	ster	VADIANCE	
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
430000	Public Works					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
440000	Public Health					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
610	Principal Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out (enteras a negative)				0.0	
384000	Special items - revenue				0.0	
385000	Extraordinary items - revenue				0.0	
524000	Special items - expenditure (enter as negative)				0.0	
525000	Extraordinary items - expenditure(enter as negative)				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2014 as previously					
	reported			2.01		
	Prior period adjustments					
	Fund balances - July 1, 2014 as restated			2.01		
	Fund balances - June 30, 2015			2.01		
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND# Enforce Underag		
			Lillorce Officeraç	ge Drillking Law	VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
		BUDGETED	AIVIOUNTS		
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services	376.28	376.28		376.2
200-800	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
440000	Public Health				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				0.0
					0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
620	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	376.28	376.28	0.00	376.2
	Excess of revenues over expenditures	(376.28)	(376.28)	0.00	376.2
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000					0.0
304UUU	Special items - revenue				
205000	Extraordinary items - revenue				0.0
385000	Charles itams avacaditure (anter se posetive)				0.0
524000	Special items - expenditure (enter as negative)				
	Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.0
524000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)	0.00	0.00	0.00	0.0
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance	0.00 (376.28)	0.00 (376.28)	0.00	0.0
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously			0.00	0.0
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported				0.0
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			0.00 376.28	0.0
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			0.00 376.28 376.28	0.0 0.0 376.2
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			0.00 376.28	0.0

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2305 Deferred Pros/Imposition				
			Deferred Pro	s/Imposition	\/ABIANOE	
		BUDGETED	AMOUNTS		VARIANCE WITH FINAL BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100					0.00	
200-800		8,029.93	8,029.93		8,029.93	
420000	Public Safety				0.00	
100 200-800					0.00	
	Public Works				0.00	
100					0.00	
200-800					0.00	
440000	Public Health				0.00	
100					0.00	
200-800					0.00	
450000	Social and Economic Services				0.00	
100					0.00	
200-800					0.00	
460000	Culture and Recreation				0.00	
100					0.00	
200-800					0.00	
	Housing and Community Development				0.00	
	Personal services				0.00	
200-800					0.00	
480000	Conservation of Natural Resources					
100	Personal services				0.00	
200-800					0.00	
900	Capital expenditures				0.00	
490000	Debt Service					
610	Principal				0.00	
620	Interest				0.00	
510000	Miscellaneous				0.00	
	Total expenditures	8,029.93	8,029.93	0.00	8,029.93	
	Excess of revenues over expenditures	(7,429.93)	(7,429.93)	2,070.00	9,499.93	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381050	Inception of capital lease				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enteras a negative)				0.00	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue				0.00	
524000	Special items - expenditure (enter as negative)				0.00	
525000	Extraordinary items - expenditure(enter as negative)				0.00	
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	(7,429.93)	(7,429.93)	2,070.00	9,499.93	
	Fund balances - July 1, 2014 as previously	(1,429.93)	(1,429.93)	2,070.00	3,433.33	
	reported			7,429.93		
	Prior period adjustments			1,723.33		
	Fund balances - July 1, 2014 as restated			7,429.93		
	Fund balances - June 30, 2015			9,499.93		
			 	2,.00.00		
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2340 Rural Fire Control			
			Rurai Fire	Control	VARIANCE
		BUDGETED	AMOUNTS		VARIANCE WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100					0.0
200-800					0.0
420000	Public Safety				
100					0.0
200-800		14,000.00	14,000.00	7,134.03	6,865.9
430000	Public Works				
100					0.0
200-800					0.0
440000	Public Health				
100					0.0
200-800					0.0
450000	Social and Economic Services				
100					0.0
200-800					0.0
460000	Culture and Recreation				
100					0.0
200-800					0.0
470000	Housing and Community Development				
100					0.0
200-800					0.0
480000	Conservation of Natural Resources				
100					0.00
200-800	,				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous	44.000.00	44.000.00	7.404.00	0.00
	Total expenditures	14,000.00	14,000.00	7,134.03	6,865.9
	Excess of revenues over expenditures	5,958.69	5,958.69	2,826.31	(3,132.3
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
				2,826.31	
	Net change in fund balance Fund balances - July 1, 2014 as previously	5,958.69	5,958.69	∠,0∠0.31	(3,132.3
	reported			0/1 21	
	Prior period adjustments			841.31	
	Fund balances - July 1, 2014 as restated			841.31	
	Fund balances - June 30, 2015			3,667.62	
	i unu balances - June 30, 2013		-	3,007.02	
		F.			
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND# Rural			
			Kurai	rii es	VARIANCE	
					WITH FINAL	
		BUDGETED /	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100	Personal services	14,903.00	14,903.00		14,903.0	
	Supplies/services/materials, etc	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,		0.0	
430000	Public Works				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services				0.0	
					0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
900	Capital expenditures				0.0	
490000	Debt Service					
610) Principal				0.0	
620	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	14,903.00	14,903.00	0.00	14,903.0	
	Excess of revenues over expenditures	(14,903.00)	(14,903.00)	0.00	14,903.0	
	OTHER FINANCING SOURCES (USES)	,				
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In	14,903.00	14,903.00	14,903.00	0.0	
520000	Transfers out (enteras a negative)	17,000.00	17,303.00	17,303.00	0.0	
384000	Special items - revenue				0.0	
	Extraordinary items - revenue				0.0	
385000						
524000 525000	Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.0	
525000	Litradiumary items - experiulture(enter as negative)				0.0	
	Total other financing sources (uses)	14 002 00	14,903.00	14 002 00	0.0	
	Total other financing sources (uses)	14,903.00	·	14,903.00	0.0	
		0.00	0.00	14,903.00	14,903.0	
	Net change in fund balance		1			
	Fund balances - July 1, 2014 as previously			0.00		
	Fund balances - July 1, 2014 as previously reported			0.00		
	Fund balances - July 1, 2014 as previously reported Prior period adjustments					
	Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			0.00		
	Fund balances - July 1, 2014 as previously reported Prior period adjustments					

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2350 Local Government Review Study			
			Local Governme	iit Keview Study	VARIANCE
		BUDGETED	D AMOUNTS		WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services			224.16	(224.1
	Supplies/services/materials, etc	25,114.00	25,114.00	1,471.81	23,642.1
420000	Public Safety				
	Personal services				0.0
200-800					0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
	Personal services				0.0
200-800					0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
200-800					0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				0.0
	Principal				0.0
510000	Interest Miscellaneous				0.0
510000	Total expenditures	25,114.00	25,114.00	1,695.97	23,418.0
			·		
	Excess of revenues over expenditures OTHER FINANCING SOURCES (USES)	0.40	0.40	21,116.10	21,115.7
204000	Bonds issued				0.0
381000					0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative) Special items - revenue				0.0
384000					0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	0.40	0.40	21,116.10	21,115.7
	Fund balances - July 1, 2014 as previously	0.40	0.40	21,110.10	۱,۱۱۵.۱
	reported			0.00	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - June 30, 2015			21,116.10	
	. a balai1000 Valle 00, 2010			۲۱,۱۱۵.۱۷	
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND: Health In			
			neaith in	surnace	VADIANCE	
		BUDGETER	AMOUNTS		VARIANCE WITH FINAL BUDGET	
ACCOUNT		DODGETEE	AMOUNTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
HOMBEK	EXPENDITURES	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	Current:					
410000	General Government:					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
420000	Public Safety				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
430000	Public Works				0.00	
	Personal services				0.00	
	Supplies/services/materials, etc				0.0	
440000	Public Health				0.0	
	Personal services				0.00	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services					
100	Personal services				0.00	
	Supplies/services/materials, etc				0.00	
460000	Culture and Recreation					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
100	Personal services				0.00	
200-800					0.00	
480000	Conservation of Natural Resources					
100	Personal services				0.00	
200-800	Supplies/services/materials, etc				0.00	
	Capital expenditures				0.00	
490000	Debt Service					
610	Principal				0.00	
620	Interest				0.00	
510000	Miscellaneous	10,000.00	10,000.00	13,641.38	(3,641.38	
	Total expenditures	10,000.00	10,000.00	13,641.38	(3,641.38	
	Excess of revenues over expenditures	334,951.84	334,951.84	327,136.62	(7,815.22	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381050	Inception of capital lease				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In	384,784.90	384,784.90	387,701.12	2,916.22	
520000	Transfers out (enteras a negative)	835,901.00	835,901.00	(801,748.91)	(1,637,649.9	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue				0.00	
524000	Special items - expenditure (enter as negative)				0.00	
525000	Extraordinary items - expenditure(enter as negative)				0.00	
	Total other financing sources (uses)	1 220 005 00	1 220 005 00	(44.4.0.47.70)	(4 60 4 700 0	
		1,220,685.90	1,220,685.90	(414,047.79)	(1,634,733.69	
	Net change in fund balance Fund balances - July 1, 2014 as previously	1,555,637.74	1,555,637.74	(86,911.17)	(1,642,548.9	
	reported			207 620 40		
	Prior period adjustments			287,638.19		
	Fund balances - July 1, 2014 as restated			287,638.19		
	Fund balances - June 30, 2015			200,727.02		
	i unu palances - June 30, 2013		}	200,121.02		
		F				
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2372 Permissive Medical Levy				
			remissive iv	ive Medical Levy	VARIANCE	
		BUDGETED	AMOUNTS		WITH FINAL BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES				(
	Current:					
410000	General Government:					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
430000	Public Works					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
440000	Public Health					
100	Personal services				0.0	
200-800					0.0	
450000	Social and Economic Services					
100	Personal services				0.0	
200-800					0.0	
460000	Culture and Recreation					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
610	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over expenditures	0.00	0.00	124.89	124.8	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out (enteras a negative)			(289.07)	(289.0	
384000	Special items - revenue			(/	0.0	
385000	Extraordinary items - revenue				0.0	
524000	Special items - expenditure (enter as negative)				0.0	
525000	Extraordinary items - expenditure(enter as negative)				0.0	
	, , , , ,					
	Total other financing sources (uses)	0.00	0.00	(289.07)	(289.0	
	Net change in fund balance	0.00	0.00	(164.18)	(164.	
	Fund balances - July 1, 2014 as previously			, -/	`	
	reported			164.18		
	Prior period adjustments			-		
	Fund balances - July 1, 2014 as restated			164.18		
	Fund balances - June 30, 2015			0.00		
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			Drug Fo	rieiture	VADIANCE
					VARIANCE
		5115.65555	****		WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800					0.0
420000	Public Safety				
100					0.0
200-800		3,557.02	3,557.02		3,557.0
430000	Public Works	0,007.102	0,001.02		0,001.10
100					0.0
200-800					0.0
440000	Public Health				0.0
100					0.0
200-800					0.0
450000	Social and Economic Services				0.0
					0.0
100					0.0
200-800					0.0
460000	Culture and Recreation				
100					0.0
200-800	,				0.0
	Housing and Community Development				
100					0.0
200-800					0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	3,557.02	3,557.02	0.00	3,557.0
	Excess of revenues over expenditures	(1,557.02)	(1,557.02)	1,060.00	2,617.0
	OTHER FINANCING SOURCES (USES)	(, , ,	, ,	· · · · · · · · · · · · · · · · · · ·	•
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
	Transfers In				
383000					0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
		0.00	0.00	2.22	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(1,557.02)	(1,557.02)	1,060.00	2,617.0
	Fund balances - July 1, 2014 as previously				
	reported			1,557.02	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			1,557.02	
	Fund balances - June 30, 2015			2,617.02	
					·
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	FUND#2392 CDBG Repay				
			CDBG	керау	VADIANCE
					VARIANCE
		DUDGETED	*************		WITH FINAL
		BUDGETED	AMOUNIS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
200-800					0.0
440000	Public Health				3.0
100					0.0
200-800					0.0
450000	Social and Economic Services				0.0
100					0.0
200-800					0.0
460000	Culture and Recreation				0.0
100					0.0
					0.0
200-800 470000	Housing and Community Development				0.0
					0.0
100		00.044.70	00.044.70		0.0
200-800		83,614.78	83,614.78		83,614.7
480000	Conservation of Natural Resources				
	Personal services				0.0
200-800					0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	83,614.78	83,614.78	0.00	83,614.7
	Excess of revenues over expenditures	(83,614.78)	(83,614.78)	0.00	83,614.7
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	, , , , ,				
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(83,614.78)	(83,614.78)	0.00	83,614.7
	Fund balances - July 1, 2014 as previously	7,- 7/			- ,
	reported			83,614.78	
	Prior period adjustments			,	
	Fund balances - July 1, 2014 as restated			83,614.78	
	· · · · · · · · · · · · · · · · · · ·				
	Fund balances - June 30. 2015		Γ	83.614.78	
	Fund balances - June 30, 2015			83,614.78	

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2393 Records Preservation				
			Records Pro	eservation	VADIANCE	
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc	31,765.99	31,765.99	14,020.34	17,745.6	
420000	Public Safety					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
430000	Public Works					
100	Personal services				0.0	
200-800					0.0	
440000	Public Health					
100					0.0	
200-800					0.0	
450000	Social and Economic Services				5.0	
100					0.0	
200-800					0.0	
460000	Culture and Recreation				0.0	
100					0.0	
200-800					0.0	
470000	Housing and Community Development				0.0	
					0.0	
100					0.0	
200-800					0.0	
480000	Conservation of Natural Resources					
	Personal services				0.0	
200-800					0.0	
	Capital expenditures				0.0	
490000	Debt Service					
	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	31,765.99	31,765.99	14,020.34	17,745.6	
	Excess of revenues over expenditures	(23,765.99)	(23,765.99)	(6,452.34)	17,313.6	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out (enteras a negative)				0.0	
384000	Special items - revenue				0.0	
385000	Extraordinary items - revenue				0.0	
524000	Special items - expenditure (enter as negative)				0.0	
525000	Extraordinary items - expenditure(enter as negative)				0.0	
	, , , , ,					
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	(23,765.99)	(23,765.99)	(6,452.34)	17,313.6	
	Fund balances - July 1, 2014 as previously	(2,: 25:00)	(2,1 20.00)	(5, 152.0 1)	,5.5.6	
	reported			23,765.99		
	Prior period adjustments					
	Fund balances - July 1, 2014 as restated			23,765.99		
	=			17,313.65		
	Fund balances - June 30, 2015					
	Fund balances - June 30, 2015	+		17,313.03		

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			CDBG/DYC	K Fliase II	VARIANCE			
								WITH FINAL
		BUDGETER	AMOUNTS		BUDGET			
ACCOUNT		DODOLILD	AMOUNTO	ACTUAL	POSITIVE			
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE			
HOMBER	EXPENDITURES	ORIGINAL	THAL	AMOUNTO	(NEOATIVE			
	Current:							
410000	General Government:							
	Personal services				0.0			
	Supplies/services/materials, etc				0.0			
	Public Safety				0.0			
	Personal services				0.0			
	Supplies/services/materials, etc				0.0			
	Public Works				0.0			
	Personal services				0.0			
	Supplies/services/materials, etc				0.0			
	Public Health				0.0			
	Personal services				0.0			
	Supplies/services/materials, etc				0.0			
450000	Social and Economic Services				0.0			
	Personal services				0.0			
	Supplies/services/materials, etc				0.0			
	Culture and Recreation				0.0			
	Personal services				0.0			
	Supplies/services/materials, etc				0.0			
470000	Housing and Community Development				0.0			
	Personal services				0.0			
	Supplies/services/materials, etc				0.0			
	Conservation of Natural Resources				0.0			
	Personal services				0.0			
	Supplies/services/materials, etc				0.0			
	Capital expenditures				0.0			
	Debt Service				0.0			
	Principal				0.0			
	Interest				0.0			
510000	Miscellaneous				0.0			
310000	Total expenditures	0.00	0.00	0.00	0.0			
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0			
	OTHER FINANCING SOURCES (USES)	0.00	0.00	0.00	0.0			
381000	Bonds issued				0.0			
381000	Discount on bonds issued				0.0			
381050	Inception of capital lease				0.0			
381070	Notes/loans/intercap issued				0.0			
382010	Sale of assets				0.0			
383000	Transfers In				0.0			
520000	Transfers in Transfers out (enteras a negative)				0.0			
384000	Special items - revenue				0.0			
384000	Extraordinary items - revenue				0.0			
524000	Special items - expenditure (enter as negative)							
524000	Extraordinary items - expenditure (enter as negative)				0.0			
525000	Landordinary items - experiolitire(effici as fiegative)				0.0			
	Total other financing sources (uses)	0.00	0.00	0.00	0.0			
	Net change in fund balance	0.00	0.00	0.00	0.0			
	Fund balances - July 1, 2014 as previously	0.00	0.00	0.00	0.0			
	reported			0.12				
	Prior period adjustments			0.12				
	Fund balances - July 1, 2014 as restated			0.12				
	Fund balances - June 30, 2015			0.12				
	i una balances - June JU, ZU IJ			0.12				
		F^						
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2710 Library Gifts/ Legacies				
		Library Gitts/ Legal		a Legacies	VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100					0.00	
200-800					0.00	
420000	Public Safety					
100					0.00	
200-800					0.00	
	Public Works					
	Personal services				0.00	
200-800					0.00	
	Public Health					
100					0.00	
200-800					0.00	
450000	Social and Economic Services					
	Personal services				0.00	
200-800					0.00	
460000	Culture and Recreation					
100					0.00	
200-800		76,586.83	76,586.83		76,586.83	
470000	Housing and Community Development					
100					0.00	
200-800					0.00	
480000	Conservation of Natural Resources					
100					0.00	
	Supplies/services/materials, etc				0.00	
	Capital expenditures				0.00	
	Debt Service					
	Principal				0.00	
620					0.00	
510000	Miscellaneous				0.00	
	Total expenditures	76,586.83	76,586.83	0.00	76,586.83	
	Excess of revenues over expenditures	(1,586.83)	(1,586.83)	0.00	1,586.83	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381050	Inception of capital lease				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enteras a negative)				0.00	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue				0.00	
524000	Special items - expenditure (enter as negative)				0.00	
525000	Extraordinary items - expenditure(enter as negative)				0.00	
	Trial all and the second secon					
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	(1,586.83)	(1,586.83)	0.00	1,586.83	
	Fund balances - July 1, 2014 as previously					
	reported			1,586.83		
	Prior period adjustments					
				1,586.83		
	Fund balances - July 1, 2014 as restated		<u>_</u>			
	Fund balances - June 30, 2015			1,586.83		

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	FUND#2800 Alcohol Treatment				
			AICOHOI I	VARIANCE	
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT		BUDGETED	AIVIOUNTS	ACTUAL	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
NUMBER	EXPENDITURES EXPENDITURES	ORIGINAL	FINAL	AWOUNTS	(NEGATIVE)
	Current:				
410000	General Government:				
100					0.0
200-800					0.0
420000	Public Safety				0.0
100					0.0
200-800					0.0
430000	Public Works				0.0
100					0.0
200-800					0.0
440000	Public Health				
100	Personal services				0.0
200-800	Supplies/services/materials, etc	50,089.00	50,089.00	40,288.00	9,801.0
450000	Social and Economic Services	,	,	,	•
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100					0.0
200-800					0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800					0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous	50.000.00	50.000.00	40.000.00	0.0
	Total expenditures	50,089.00	50,089.00	40,288.00	9,801.00
	Excess of revenues over expenditures	2,991.82	2,991.82	0.00	(2,991.8
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000 385000	Special items - revenue Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure (enter as negative)				0.0
323000	Extraordinary items - experioliture(eriter as fregative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	2,991.82	2,991.82	0.00	(2,991.8
	Fund balances - July 1, 2014 as previously	2,001.02	2,001.02	0.00	(2,001.0
	reported			10,386.18	
	Prior period adjustments			12,000.10	
	Fund balances - July 1, 2014 as restated			10,386.18	
	Fund balances - June 30, 2015			10,386.18	
	,				
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2820				
	Gas Tax			lax	VARIANCE	
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100					0.0	
200-800					0.0	
430000	Public Works				0.0	
100					0.0	
200-800		40,000.00	40,000.00	31,746.21	8,253.7	
440000	Public Health	40,000.00	+0,000.00	31,740.21	0,200.7	
100					0.0	
200-800					0.0	
450000	Social and Economic Services				0.0	
100					0.0	
200-800	Supplies/services/materials, etc Culture and Recreation				0.0	
460000					0.0	
100					0.0	
200-800					0.0	
470000	Housing and Community Development					
100					0.0	
200-800					0.0	
480000	Conservation of Natural Resources					
100	Personal services				0.0	
200-800					0.0	
	Capital expenditures	754,272.94	754,272.94	238,606.87	515,666.0	
490000	Debt Service					
610	Principal				0.0	
620					0.0	
510000	Miscellaneous				0.0	
	Total expenditures	794,272.94	794,272.94	270,353.08	523,919.8	
	Excess of revenues over expenditures	(660,974.76)	(660,974.76)	(132,233.15)	528,741.6	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out (enteras a negative)				0.0	
384000	Special items - revenue	+			0.0	
385000	Extraordinary items - revenue				0.0	
	Special items - expenditure (enter as negative)				0.0	
524000	Extraordinary items - expenditure(enter as negative)				0.0	
	Extraordinary items experience (criter as negative)				0.0	
524000 525000						
	Total other financing sources (uses)	0.00	0.00	0 00 1	0.0	
	Total other financing sources (uses)	0.00	(660, 974, 76)	0.00		
	Net change in fund balance	0.00 (660,974.76)	0.00 (660,974.76)	0.00 (132,233.15)		
	Net change in fund balance Fund balances - July 1, 2014 as previously			(132,233.15)		
	Net change in fund balance Fund balances - July 1, 2014 as previously reported					
	Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(132,233.15) 647,901.99		
	Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			(132,233.15) 647,901.99 647,901.99	0.0 528,741.6	
	Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(132,233.15) 647,901.99		

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		Junk Veh Disp			
					VARIANCE
		DUDGETED	MOUNTO		WITH FINAL
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				0.0
	Personal services				0.0
	Supplies/services/materials, etc	16,996.00	16,996.00	473.60	16,522.4
440000	Public Health	10,000.00	10,000.00	+10.00	10,022.4
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				0.0
	Personal services				0.0
					0.0
200-800					0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
620	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	16,996.00	16,996.00	473.60	16,522.4
	Excess of revenues over expenditures	(11,155.11)	(11,155.11)	(473.60)	10,681.5
	OTHER FINANCING SOURCES (USES)			` ,	
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
	Extraordinary items - revenue				0.0
					0.0
385000	Special items - expanditure (enter as possible)				
385000 524000	Special items - expenditure (enter as negative)				0.0
385000	Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.0
385000 524000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)	0.00	0.00	0.00	0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance	0.00 (11,155.11)	0.00 (11,155.11)	0.00 (473.60)	0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously			(473.60)	0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported				0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(473.60) 19,893.98	0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			(473.60) 19,893.98 19,893.98	0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(473.60) 19,893.98	0.0 0.0 10,681.5

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			#2840		
			I We	ed	
		BUDGETED	AMOUNTS		VARIANCE WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				(
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
	Supplies/services/materials, etc	416,569.98	416,569.98	94,545.70	322,024.2
440000	Public Health	-,	-,	- ,	,-
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800					0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	416,569.98	416,569.98	94,545.70	322,024.2
	Excess of revenues over expenditures	(226,785.27)	(226,785.27)	16,460.49	243,245.7
	OTHER FINANCING SOURCES (USES)		,		
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(226,785.27)	(226,785.27)	16,460.49	243,245.7
	Fund balances - July 1, 2014 as previously				
	reported			254,320.04	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			254,320.04	
	Fund balances - June 30, 2015			270,780.53	
		· · · · · · · · · · · · · · · · · · ·			

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND:			
			911 Eme	ergency	VARIANCE	
		BUDGETE	AMOUNTS		WITH FINAL BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100					0.0	
200-800	, , , , , , , , , , , , , , , , , , ,				0.0	
420000	Public Safety					
100					0.0	
200-800		107,500.00	107,500.00	58,016.40	49,483.6	
430000	Public Works					
100					0.0	
200-800					0.0	
440000	Public Health					
100					0.0	
200-800					0.0	
450000	Social and Economic Services					
100					0.0	
200-800					0.0	
460000	Culture and Recreation					
100					0.0	
200-800					0.0	
470000	Housing and Community Development					
100					0.0	
200-800					0.0	
480000	Conservation of Natural Resources				0.0	
100					0.00	
200-800	· · · · · · · · · · · · · · · · · · ·	227.250.00	227.250.00	10.050.50	0.0	
490000	Capital expenditures Debt Service	337,356.96	337,356.96	18,058.50	319,298.4	
	Principal Principal				0.00	
620					0.00	
510000	Miscellaneous				0.00	
310000	Total expenditures	444,856.96	444,856.96	76,074.90	368,782.00	
	Excess of revenues over expenditures	(342,856.96)	(342,856.96)	27,696.61	370,553.57	
	OTHER FINANCING SOURCES (USES)	(342,030.90)	(342,030.90)	21,090.01	370,333.37	
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381050	Inception of capital lease				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enteras a negative)				0.00	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue				0.0	
524000	Special items - expenditure (enter as negative)				0.0	
525000	Extraordinary items - expenditure(enter as negative)				0.0	
	a , , a a a , a a a a constant a				3.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	(342,856.96)	(342,856.96)	27,696.61	370,553.5	
	Fund balances - July 1, 2014 as previously	, ,/	, , , , , , , , , , , ,		,	
	reported			342,856.96		
	Prior period adjustments					
	Fund balances - July 1, 2014 as restated			342,856.96		
	Fund balances - June 30, 2015			370,553.57		
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		_				

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			County L	and into	VARIANCE
		BUDGETED	D AMOUNTS		WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100					0.0
200-800		13,205.50	13,205.50		13,205.5
420000	Public Safety				0.0
100					0.0
200-800 430000	Supplies/services/materials, etc Public Works				0.0
					0.0
100					0.0
200-800 440000	Supplies/services/materials, etc Public Health				0.0
100					0.0
200-800					0.0
450000	Social and Economic Services				0.0
100					0.0
200-800					0.0
460000	Culture and Recreation				0.0
100					0.0
200-800					0.0
470000	Housing and Community Development				0.0
100					0.0
200-800					0.0
480000	Conservation of Natural Resources				0.0
100					0.0
200-800					0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	13,205.50	13,205.50	0.00	13,205.5
	Excess of revenues over expenditures	(12,005.50)	(12,005.50)	1,257.00	13,262.5
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Total other financing sources (uses)				
	Net change in fund balance Fund balances - July 1, 2014 as previously	(12,005.50)	(12,005.50)	1,257.00	13,262.5
	reported			12,004.50	
	Prior period adjustments			12,004.50	
	Fund balances - July 1, 2014 as restated			12,004.50	
	Fund balances - June 30, 2015			13,261.50	
	Tana balances valle ou, 2010			10,201.00	
		-50-			
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2860 Planning				
		Fianning		iirig	VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
	Personal services				0.00	
	Supplies/services/materials, etc				0.0	
420000	Public Safety					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
430000	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
	Principal				0.0	
	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out (enteras a negative)				0.0	
384000	Special items - revenue				0.0	
385000	Extraordinary items - revenue				0.0	
524000	Special items - expenditure (enter as negative)				0.0	
525000	Extraordinary items - expenditure(enter as negative)				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance	0.00	0.00	0.00	0.0	
	Fund balances - July 1, 2014 as previously	2.23	2.23		2.0	
	reported			(33.33)		
	Prior period adjustments			(32.23)		
	Fund balances - July 1, 2014 as restated			(33.33)		
	Fund balances - June 30, 2015			(33.33)		
	,			()		
		-50-				

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			VARIANCE		
					WITH FINAL
		DUDOETED	AMOUNTO		
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				0.0
	Personal services				0.0
					0.0
470000	Supplies/services/materials, etc Housing and Community Development				0.0
					0.4
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	0.00	0.00	0.00	0.0
	Excess of revenues over expenditures	2,832.85	2,832.85	0.00	(2,832.8
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
020000	Extraordinary norms experionare (errier as riegative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	2,832.85	2,832.85	0.00	(2,832.8
	Fund balances - July 1, 2014 as previously	2,002.00	2,002.00	0.00	(2,002.0
	reported			0.00	
				0.00	
	Prior period adjustments				
	Prior period adjustments Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - July 1, 2014 as restated			0.00	
	Prior period adjustments Fund balances - July 1, 2014 as restated Fund balances - June 30, 2015			0.00	

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND: State Aid/			
			State Alu/	Libraries	VARIANCE	
		BUDGETE	AMOUNTS		WITH FINAL BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100					0.00	
200-800					0.00	
420000	Public Safety					
100					0.00	
200-800					0.00	
430000	Public Works				0.04	
100					0.00	
200-800					0.00	
440000	Public Health					
100					0.00	
200-800					0.00	
450000	Social and Economic Services				2.5	
100					0.00	
200-800					0.00	
460000	Culture and Recreation				0.00	
100		0.000.00	0.000.00	4.000.00	0.00	
200-800		6,362.60	6,362.60	4,360.00	2,002.60	
470000	Housing and Community Development				0.04	
	Personal services				0.00	
200-800					0.00	
480000	Conservation of Natural Resources				0.00	
100					0.00	
200-800	, , , , , , , , , , , , , , , , , , ,				0.00	
	Capital expenditures				0.00	
490000	Debt Service				0.00	
	Principal				0.00	
510000	Interest Miscellaneous				0.00	
510000	Total expenditures	6,362.60	6,362.60	4,360.00	2,002.60	
					4.230.36	
	Excess of revenues over expenditures OTHER FINANCING SOURCES (USES)	(2,362.60)	(2,362.60)	1,867.76	4,230.30	
204000	Bonds issued				0.00	
381000					0.00	
381000	Discount on bonds issued				0.00	
381050 381070	Inception of capital lease Notes/loans/intercap issued				0.00	
	Sale of assets					
382010					0.00	
383000	Transfers out (enteres a pagative)				0.00	
520000	Transfers out (enteras a negative)					
384000	Special items - revenue					
385000	Extraordinary items - revenue Special items - expenditure (enter as negative)					
524000					0.00	
525000	Extraordinary items - expenditure(enter as negative)				0.00	
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	(2,362.60)		1,867.76	4,230.36	
	Fund balances - July 1, 2014 as previously	(2,302.00)	(2,302.00)	1,007.70	4,230.30	
	reported			2,362.60		
	Prior period adjustments			۷,302.00		
	Fund balances - July 1, 2014 as restated		 	2,362.60		
	Fund balances - June 30, 2015			4,230.36		
	. 4.14 241411000 04110 00, 2010		 	7,200.00		
		-50-				
		-30-				

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND:		
		Library Fed Grant			VADIANCE
		BUDGETED	AMOUNTS		WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				•
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
200-800	Supplies/services/materials, etc	9,862.16	9,862.16	3,242.47	6,619.6
470000	Housing and Community Development				
100	Personal services				0.0
200-800					0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	9,862.16	9,862.16	3,242.47	6,619.6
	Excess of revenues over expenditures	(7,862.16)	(7,862.16)	(1,687.50)	6,174.6
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	Total other financing courses (uses)	0.00	0.00	0.00	0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance Fund balances - July 1, 2014 as previously	(7,862.16)	(7,862.16)	(1,687.50)	6,174.6
	T			7 000 40	
	reported Prior period adjustments			7,862.16	
	Fund balances - July 1, 2014 as restated			7 060 46	
				7,862.16	
	Fund balances - June 30, 2015			6,174.66	
		- -			
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

	FUND#2883 Library Gates Foundation				
			VARIANCE		
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT		BUDGETED	AMOUNTS	ACTUAL	
ACCOUNT	DECODIRE	00101111		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100					0.0
200-800					0.0
420000	Public Safety				
100	Personal services				0.0
200-800					0.0
430000	Public Works				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
440000	Public Health				
100					0.0
200-800					0.0
450000	Social and Economic Services				3.0
100					0.0
200-800					0.0
460000	Culture and Recreation				0.0
100					0.0
		40.000.44	40.000.44	2 500 00	
200-800		10,028.11	10,028.11	2,500.00	7,528.1
470000	Housing and Community Development				
100					0.0
200-800					0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
200-800					0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
620	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	10,028.11	10,028.11	2,500.00	7,528.1
	Excess of revenues over expenditures	(28.11)	(28.11)	0.00	28.1
	OTHER FINANCING SOURCES (USES)	, ,	, ,		
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets		+		0.0
383000	Transfers In				0.0
520000	Transfers in Transfers out (enteras a negative)				0.0
384000					0.0
	Special items - revenue				
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	Total other financing accuracy (uses)	0.00	0.00	0.00	0.0
	Total other financing sources (uses) Net change in fund balance	0.00	0.00	0.00	0.0
	Not change in tiled balance	(28.11)	(28.11)	0.00	28.1
		<u>I</u>			
	Fund balances - July 1, 2014 as previously				
	Fund balances - July 1, 2014 as previously reported			28.11	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments				
	Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			28.11	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments				

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			Summer Read	illig Frogram	VARIANCE
		BUDGETED	AMOUNTS		WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services	5 000 00	F 000 00	4 507 50	0.0
	Supplies/services/materials, etc	5,000.00	5,000.00	1,537.50	3,462.5
470000	Housing and Community Development				
	Personal services				0.0
200-800					0.0
480000	Conservation of Natural Resources				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
490000	Capital expenditures				0.0
	Debt Service				0.0
	Principal Interest				0.0
510000	Miscellaneous				0.0
310000	Total expenditures	5,000.00	5,000.00	1,537.50	3,462.5
	Excess of revenues over expenditures	0.00	0.00	3,462.50	3,462.50
	OTHER FINANCING SOURCES (USES)	0.00	0.00	3,402.30	3,402.3
381000	Bonds issued				0.0
	Discount on bonds issued				0.0
381000 381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
381070	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure (enter as negative)				0.0
020000					0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	0.00	0.00	3,462.50	3,462.5
	Fund balances - July 1, 2014 as previously	0.00	0.00	0, 102.00	0,102.0
				0.00	
	reported				
	reported Prior period adjustments				
	Prior period adjustments			0.00	
	Prior period adjustments Fund balances - July 1, 2014 as restated			0.00 3,462.50	
	Prior period adjustments			0.00 3,462.50	

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			VARIANCE		
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800		15.000.00	15,000.00		15,000.0
420000	Public Safety	,	10,000.00		,
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Works				0.0
	Personal services				0.0
		60,000,00	60,000.00	(75.00)	
200-800	Supplies/services/materials, etc Public Health	60,000.00	60,000.00	(75.00)	60,075.0
					0.0
	Personal services				0.0
200-800					0.0
450000	Social and Economic Services				
	Personal services				0.0
200-800					0.0
	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures	150,000.00	150,000.00	215,921.01	(65,921.0
	Debt Service				, ,
610	Principal				0.0
	Interest				0.0
	Miscellaneous				0.0
	Total expenditures	225.000.00	225,000.00	215,846.01	9,153.9
	Excess of revenues over expenditures	27,462.00	27,462.00	(921.70)	(28,383.7
	OTHER FINANCING SOURCES (USES)	27,102.00	27,102.00	(021110)	(20,000.7
381000	Bonds issued				0.0
381000 381050	Discount on bonds issued				0.0
	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure(enter as negative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	27,462.00	27,462.00	(921.70)	(28,383.7
	Fund balances - July 1, 2014 as previously	\Box	\neg		
	reported			9,221.50	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			9,221.50	
	Fund balances - June 30, 2015			8,299.80	
		-50-			

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			VARIANCE		
					WITH FINAL
		DUDOETED	AMOUNTO		
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services		+		0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				0.0
					0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
620	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	0.00	0.00	0.00	0.0
	Excess of revenues over expenditures	14,903.00	14,903.00	13,748.96	(1,154.0
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)	16,060.65	16,060.65	(14,906.55)	(30,967.2
384000	Special items - revenue	10,000.03	10,000.03	(17,000.00)	0.0
JU 1 UUU	Extraordinary items - revenue				0.0
385000					0.0
385000	Special itame avpanditure (anter as pogetive)				0.0
524000	Special items - expenditure (enter as negative)				
	Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.0
524000	Extraordinary items - expenditure(enter as negative)	16.060.65	16.060.65	(14 006 55)	
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)	16,060.65	16,060.65	(14,906.55)	(30,967.2
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance	16,060.65 30,963.65	16,060.65 30,963.65	(14,906.55) (1,157.59)	(30,967.2
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously			(1,157.59)	(30,967.2
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported				(30,967.2
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(1,157.59) 1,157.59	(30,967.2
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			(1,157.59) 1,157.59 1,157.59	(30,967.2
524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(1,157.59) 1,157.59	(30,967.2

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			VADIANCE		
					VARIANCE
		DUDOFTED	AMOUNTO		WITH FINAL
		BUDGETED /	AMOUNIS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services	10,694.00	10,694.00		10,694.0
200-800		50.70	50.70		50.7
430000	Public Works				
100					0.0
200-800					0.0
440000	Public Health				0.0
100					0.0
200-800					0.0
450000	Social and Economic Services				0.0
100					0.0
					0.0
200-800 460000	Supplies/services/materials, etc Culture and Recreation				0.0
					0.0
100					0.0
200-800					0.0
470000	Housing and Community Development				
100					0.0
200-800					0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
200-800					0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
620	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	10,744.70	10,744.70	0.00	10,744.7
	Excess of revenues over expenditures	(2,244.70)	(2,244.70)	2,000.00	4,244.7
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure (enter as negative)				0.0
323000	Extraordinary items - experiordire (enter as negative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	(2,244.70)	(2,244.70)	2,000.00	4,244.7
	inet change in fully balance	(2,244.70)	(2,244.70)	∠,000.00	4,244.7
	Fund balances - July 1, 2014 as previously			2 244 70	
	Fund balances - July 1, 2014 as previously reported			2,244.70	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments			,	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			2,244.70	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments			,	

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		FUND#2958 Disaster				
			VARIANCE			
		DUDOETED	AMOUNTO		WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	EXPENDITURES					
	Current:					
410000	General Government:					
100	Personal services				0.0	
200-800	Supplies/services/materials, etc				0.0	
420000	Public Safety					
100	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
430000	Public Works					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
440000	Public Health				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
450000	Social and Economic Services				0.0	
	Personal services		-		^ ^	
					0.0	
	Supplies/services/materials, etc				0.0	
460000	Culture and Recreation				0.0	
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
470000	Housing and Community Development					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
480000	Conservation of Natural Resources					
	Personal services				0.0	
	Supplies/services/materials, etc				0.0	
	Capital expenditures				0.0	
490000	Debt Service					
	Principal				0.0	
620	Interest				0.0	
510000	Miscellaneous				0.0	
	Total expenditures	0.00	0.00	0.00	0.0	
	Excess of revenues over expenditures	68,000.00	0.00	0.00	0.0	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.0	
381000	Discount on bonds issued				0.0	
381050	Inception of capital lease				0.0	
381070	Notes/loans/intercap issued				0.0	
382010	Sale of assets				0.0	
383000	Transfers In				0.0	
520000	Transfers out (enteras a negative)				0.0	
384000	Special items - revenue				0.0	
385000	Extraordinary items - revenue				0.0	
	Special items - expenditure (enter as negative)		+			
524000 525000	Extraordinary items - expenditure (enter as negative)				0.0	
5∠5000	Latraorumary items - experiolitire(enter as negative)				0.0	
	Total other financing sources (uses)	0.00	0.00	0.00	0.0	
	Net change in fund balance					
	Fund balances - July 1, 2014 as previously	68,000.00	0.00	0.00	0.0	
	TO THE DOLLES - JULY 1, ZUIA AS DIEVIOUSIV			2.00		
		1				
	reported			0.00		
	reported Prior period adjustments					
	reported Prior period adjustments Fund balances - July 1, 2014 as restated			0.00		
	reported Prior period adjustments					

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			VARIANCE		
					WITH FINAL
		BUBOLTED	AMOUNTO		
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc	75,000.00	75,000.00		75,000.0
440000	Public Health	70,000.00	70,000.00		70,000.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services		+		0.0
					~ ~
	Personal services				0.0
200-800					0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital expenditures			9,842.19	(9,842.1
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	75,000.00	75,000.00	9,842.19	65,157.8
	Excess of revenues over expenditures	0.00	0.00	0.00	0.0
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
	Extraordinary items - expenditure(enter as negative)				0.0
525000					
			0.00	0.00	0.0
	Total other financing sources (uses)	0.00			
	Net change in fund balance	0.00	0.00	0.00	
	Net change in fund balance Fund balances - July 1, 2014 as previously			0.00	
	Net change in fund balance Fund balances - July 1, 2014 as previously reported				
	Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(3.00)	
	Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			(3.00)	0.0
	Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(3.00)	

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			VARIANCE		
		BUDGETED /	AMOUNTS		WITH FINAL BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				<u> </u>
	Current:				
410000	General Government:				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Safety				
100	Personal services				0.0
200-800					0.0
	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc	20,980.00	20,980.00	18,100.48	2,879.5
450000	Social and Economic Services				
100	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
200-800					0.0
	Housing and Community Development				
	Personal services				0.0
200-800					0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous Total expenditures	20,980.00	20,000,00	10 100 40	0.0 2,879.5
	-		20,980.00	18,100.48	·
	Excess of revenues over expenditures	3,217.70	3,217.70	(3,084.08)	(6,301.7
004000	OTHER FINANCING SOURCES (USES)				0.0
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000 385000	Special items - revenue Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure (enter as negative)				0.0
323000	Extraordinary items - experiordire(enter as negative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
	Net change in fund balance	3,217.70	3,217.70	(3,084.08)	(6,301.7
	Fund balances - July 1, 2014 as previously	5,=11.110	5,=17.75	(5,551.55)	(0,001.7
	reported			(6,110.10)	
	Prior period adjustments			(3,110.10)	
	Fund balances - July 1, 2014 as restated		-	(6,110.10)	
	Fund balances - June 30, 2015			(9,194.18)	
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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		NA -4 -	FUND: rnal Infant Early		Vicit	
		Mate	rnai intant Early	Childood Home	VARIANCE	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
_	EXPENDITURES				,	
	Current:					
410000	General Government:					
100	Personal services				0.00	
200-800					0.00	
420000	Public Safety					
100	Personal services				0.00	
200-800					0.00	
430000	Public Works					
100	Personal services				0.00	
200-800	Supplies/services/materials, etc				0.00	
440000	Public Health					
100					0.00	
200-800		206,967.65	206,967.65	191,707.16	15,260.49	
450000	Social and Economic Services					
100					0.00	
200-800					0.00	
460000	Culture and Recreation					
100					0.00	
200-800					0.00	
470000	Housing and Community Development					
100					0.00	
200-800					0.00	
480000	Conservation of Natural Resources					
100					0.00	
200-800	,				0.00	
	Capital expenditures				0.00	
490000	Debt Service					
	Principal				0.00	
620					0.00	
510000	Miscellaneous	000 007 05	000 007 05	404 707 40	0.00	
	Total expenditures	206,967.65	206,967.65	191,707.16	15,260.49	
	Excess of revenues over expenditures	(41,967.65)	(41,967.65)	(32,599.61)	9,368.04	
001000	OTHER FINANCING SOURCES (USES)				0.00	
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381050	Inception of capital lease				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enteras a negative)				0.00	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue Special items - expenditure (enter as negative)				0.00	
524000					0.00	
525000	Extraordinary items - expenditure(enter as negative)				0.00	
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	(41,967.65)	(41,967.65)	(32,599.61)	9,368.04	
	Fund balances - July 1, 2014 as previously	(41,807.05)	(41,807.03)	(32,388.01)	3,300.04	
	reported			0.00		
	Prior period adjustments			0.00		
	Fund balances - July 1, 2014 as restated			0.00		
	Fund balances - June 30, 2015			(32,599.61)		
	. and admired valle of, 2010			(02,000.01)		
		-50-				
		-50-				

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND# Emergency P		
			Linergency	repareuriess	VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT		BODGLILD	AMOUNTS	ACTUAL	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
440000	Public Health				
100	Personal services				0.0
	Supplies/services/materials, etc	43,559.00	43,559.00	32,665.18	10,893.8
450000	Social and Economic Services	-,	-,	,. ,.,	- ,
	Personal services				0.0
200-800					0.0
460000	Culture and Recreation				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				0.0
	Personal services				0.0
480000	Supplies/services/materials, etc Conservation of Natural Resources				0.0
					0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	43,559.00	43,559.00	32,665.18	10,893.8
	Excess of revenues over expenditures	0.00	0.00	277.82	277.8
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
525000	Extraordinary items - expenditure (enter as negative)				0.0
323000	Extraordinary items - experioritare (enter as negative)				0.0
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
		0.00	0.00	277.82	277.8
	Not change in fund balance	0.00	0.00	211.02	211.0
	Net change in fund balance		Į.	I	
	Fund balances - July 1, 2014 as previously			0.00	
	Fund balances - July 1, 2014 as previously reported			0.00	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments				
	Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			0.00	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments				

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND#		
			WiCii iiiiii	uiiizatioii	VARIANCE
					WITH FINAL
		DUDOETED	AMOUNTO		
		BUDGETED /	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Health				0.0
	Personal services				0.0
	Supplies/services/materials, etc	38,444.90	38,444.90	6,359.47	32,085.4
450000	Social and Economic Services	30,444.90	30,444.90	0,339.47	32,003.4
					0.0
	Personal services				0.0
200-800					0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	38,444.90	38,444.90	6,359.47	32,085.4
	Excess of revenues over expenditures	(25,844.90)	(25,844.90)	4.607.28	30,452.1
	OTHER FINANCING SOURCES (USES)	(==,= : ::==)	(==,= : ::==)	1,0011	
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
					n n
382010	Sale of assets				
382010 383000	Sale of assets Transfers In				0.0
382010 383000 520000	Sale of assets Transfers In Transfers out (enteras a negative)				0.0 0.0
382010 383000 520000 384000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue				0.0 0.0 0.0
382010 383000 520000 384000 385000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue				0.0 0.0 0.0 0.0
382010 383000 520000 384000 385000 524000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative)				0.0 0.0 0.0 0.0
382010 383000 520000 384000 385000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue				0.0 0.0 0.0 0.0
382010 383000 520000 384000 385000 524000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.0 0.0 0.0 0.0 0.0 0.0
382010 383000 520000 384000 385000 524000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)	0.00	0.00	0.00	0.0 0.0 0.0 0.0 0.0 0.0
382010 383000 520000 384000 385000 524000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance	0.00 (25,844.90)	0.00 (25,844.90)	0.00 4,607.28	0.0 0.0 0.0 0.0 0.0 0.0
382010 383000 520000 384000 385000 524000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously			4,607.28	0.0 0.0 0.0 0.0 0.0 0.0
382010 383000 520000 384000 385000 524000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported				0.0 0.0 0.0 0.0 0.0 0.0
382010 383000 520000 384000 385000 524000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			4,607.28 27,395.40	0.0 0.0 0.0 0.0 0.0 0.0
382010 383000 520000 384000 385000 524000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			4,607.28 27,395.40 27,395.40	0.0 0.0 0.0 0.0 0.0 0.0
382010 383000 520000 384000 385000 524000	Sale of assets Transfers In Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			4,607.28 27,395.40	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 30,452.1

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND: Fetal Infant C		
			r ctar illiant o	ina wortanty	VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT		BODGLILD	AWOUNTS	ACTUAL	
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
110000	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc Public Safety				0.0
420000					0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services	1.000.00			0.0
	Supplies/services/materials, etc	1,388.98			0.0
450000	Social and Economic Services				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
	Principal				0.0
	Interest				0.0
510000	Miscellaneous	4 000 00	2.00	0.00	0.0
	Total expenditures	1,388.98	0.00	0.00	0.0
	Excess of revenues over expenditures	(1,388.98)	0.00	0.00	0.0
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
	Extraordinary items - revenue				0.0
385000					0.0
385000 524000	Special items - expenditure (enter as negative)				0.0
385000	Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.0
385000 524000	Extraordinary items - expenditure(enter as negative)				
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)	0.00	0.00	0.00	0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance	0.00 (1,388.98)	0.00 0.00	0.00 0.00	0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously			0.00	0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported				0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			0.00 1,388.98	0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			0.00 1,388.98 1,388.98	0.0 0.0 0.0
385000 524000	Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			0.00 1,388.98	0.0

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND#		
			IIID A	ADIVI	VARIANCE
					WITH FINAL
		DUDGETED	AMOUNTO		
		BUDGETED A	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				0.0
		20 176 00	20 176 00	16 907 97	2 260 4
	Personal services	20,176.00	20,176.00	16,807.87	3,368.1
200-800		12,959.81	12,959.81	8,487.87	4,471.9
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	33,135.81	33,135.81	25,295.74	7,840.0
	Excess of revenues over expenditures	(9,170.81)	(9,170.81)	(1,680.34)	7,490.4
	OTHER FINANCING SOURCES (USES)	(0,110101)	(0,110101)	(1,000101)	.,
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
JOZUTU		2,637.00	2,637.00	2 627 00	
		2.037.00	∠,७३7.00	2,637.00	0.0
383000	Transfers In		·	I	
383000 520000	Transfers out (enteras a negative)	_,,			
383000 520000 384000	Transfers out (enteras a negative) Special items - revenue	_,			0.0
383000 520000 384000 385000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue				0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative)				0.0 0.0 0.0
383000 520000 384000 385000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue				0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)			2.007.00	0.0 0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)	2,637.00	2,637.00	2,637.00	0.0 0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance			2,637.00 956.66	0.0 0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously	2,637.00	2,637.00	956.66	0.0 0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported	2,637.00	2,637.00		0.0 0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments	2,637.00	2,637.00	956.66 6,533.81	0.0 0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated	2,637.00	2,637.00	956.66 6,533.81 6,533.81	0.0 0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments	2,637.00	2,637.00	956.66 6,533.81	0.0 0.0 0.0 0.0 0.0 0.0 7,490.4

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND#		
			Ci Nui/Coi	ig ivicais	VARIANCE
					WITH FINAL
		PUDCETED	AMOUNTS		
		BUDGETED A	AWOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
430000	Public Works				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
440000	Public Health				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				0.0
	Personal services	75,066.00	75,066.00	74,502.93	563.0
200-800		35,834.51	35,834.51	37,345.49	(1,510.9
	Culture and Recreation	33,034.31	35,634.51	37,345.49	(1,510.8
	Personal services				0.0
					0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
620	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	110,900.51	110,900.51	111,848.42	(947.9
	Excess of revenues over expenditures	(24,480.51)	(24,480.51)	(11,633.71)	12,846.8
	OTHER FINANCING SOURCES (USES)			,	
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
				8,043.00	8,043.0
	Transfers In			0,043.00	0,043.0
383000	Transfers In			,	0.0
383000 520000	Transfers out (enteras a negative)			,	
383000 520000 384000	Transfers out (enteras a negative) Special items - revenue			,	0.0
383000 520000 384000 385000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue			,	0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative)			,	0.0 0.0 0.0
383000 520000 384000 385000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue			,	0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)	0.00	0.00	9,042,00	0.0 0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)	0.00	0.00	8,043.00	0.0 0.0 0.0 0.0 8,043.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance	0.00 (24,480.51)	0.00 (24,480.51)	8,043.00 (3,590.71)	0.0 0.0 0.0 0.0 8,043.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously			(3,590.71)	0.0 0.0 0.0 0.0 8,043.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported				0.0 0.0 0.0 0.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(3,590.71) 16,437.51	0.0 0.0 0.0 0.0 8,043.0
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			(3,590.71) 16,437.51 16,437.51	0.0 0.0 0.0 0.0 0.0 0.0 8,043.0 20,889.8
383000 520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			(3,590.71) 16,437.51	0.0 0.0 0.0 0.0

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND#		
			CII FIN	IDEL	VADIANCE
					VARIANCE
		DUDOETED	AMOUNTO		WITH FINAL
		BUDGETED	AMOUNIS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
430000	Public Works				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
440000	Public Health				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
450000	Social and Economic Services				0.0
		24 200 00	24 200 00	24 045 45	(007.4
	Personal services	21,388.00	21,388.00	21,615.15	(227.1
200-800		1,359.99	1,359.99	792.01	567.9
460000	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
470000	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
900	Capital expenditures				0.0
490000	Debt Service				
610	Principal				0.0
	Interest				0.0
510000	Miscellaneous				0.0
	Total expenditures	22,747.99	22,747.99	22,407.16	340.8
	Excess of revenues over expenditures	(3,240.99)	(3,240.99)	(709.99)	2,531.0
	OTHER FINANCING SOURCES (USES)	(=, ===,	(-,)	(/	,
381000	Bonds issued				0.0
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
	Transfers In			1,189.00	1,189.0
202000	Hallotto III			1,169.00	1,189.0 0.0
383000					()()
520000	Transfers out (enteras a negative)				
520000 384000	Transfers out (enteras a negative) Special items - revenue				0.0
520000 384000 385000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue				0.0 0.0
520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative)				0.0 0.0 0.0
520000 384000 385000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue				0.0 0.0 0.0
520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)	0.00	2.00	4 100 00	0.0 0.0 0.0 0.0
520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses)	0.00	0.00	1,189.00	0.0 0.0 0.0 0.0 1,189.0
520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance	0.00 (3,240.99)	0.00 (3,240.99)	1,189.00 479.01	0.0 0.0 0.0 0.0 1,189.0
520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously			479.01	0.0 0.0 0.0 0.0 1,189.0
520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported			·	0.0 0.0 0.0 0.0 1,189.0
520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			479.01 2,051.53	0.0 0.0 0.0 0.0 1,189.0
520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated			479.01 2,051.53 2,051.53	0.0 0.0 0.0 0.0 0.0 1,189.0 3,720.0
520000 384000 385000 524000	Transfers out (enteras a negative) Special items - revenue Extraordinary items - revenue Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) Net change in fund balance Fund balances - July 1, 2014 as previously reported Prior period adjustments			479.01 2,051.53	0.0 0.0 0.0 0.0 1,189.0

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

			FUND# Mission Life		
			WIISSION LIIC	Line (Ana)	VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT		BUDGETED	AWOUNTS	ACTUAL	
ACCOUNT	DECORPORA	00101111		ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
420000	Public Safety				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Public Works				
100	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Public Health				0.0
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Social and Economic Services				0.0
					0.0
	Personal services				0.0
200-800					0.0
	Culture and Recreation				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
	Housing and Community Development				
	Personal services				0.0
	Supplies/services/materials, etc				0.0
480000	Conservation of Natural Resources				
100	Personal services				0.0
200-800	Supplies/services/materials, etc				0.0
	Capital expenditures	70,185.00	70,185.00	70,182.25	2.7
490000	Debt Service				
	Principal				0.0
	Interest				0.0
	Miscellaneous				0.0
	Total expenditures	70.185.00	70,185.00	70,182.25	2.7
	Excess of revenues over expenditures	0.40	0.40	3.15	2.7
	OTHER FINANCING SOURCES (USES)	0.40	0.40	3.13	2.1
204000	Bonds issued				0.0
381000					
381000	Discount on bonds issued				0.0
381050	Inception of capital lease				0.0
381070	Notes/loans/intercap issued				0.0
382010	Sale of assets				0.0
383000	Transfers In				0.0
520000	Transfers out (enteras a negative)				0.0
384000	Special items - revenue				0.0
385000	Extraordinary items - revenue				0.0
524000	Special items - expenditure (enter as negative)				0.0
	Extraordinary items - expenditure(enter as negative)				0.0
525000					
	Total other financing sources (uses)	0.00	0.00	0.00	0.0
		0.40	0.40	3.15	2.7
	Net change in fund balance	0.40			
	Net change in fund balance Fund balances - July 1, 2014 as previously	0.40			
	Fund balances - July 1, 2014 as previously	0.40			
	Fund balances - July 1, 2014 as previously reported	0.40			
	Fund balances - July 1, 2014 as previously reported Prior period adjustments	0.40		0.00	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated	0.40		0.00	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments	0.40		0.00	

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL

		TOTALS			
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	EXPENDITURES				
	Current:				
410000	General Government:				
100	Personal services	0.00	0.00	224.16	(224.16
200-800	Supplies/services/materials, etc	146,557.31	146,557.31	15,492.15	131,065.16
420000	Public Safety				
100	Personal services	25,973.28	25,973.28	0.00	25,973.28
200-800		125,107.72	125,107.72	65,150.43	59,957.29
430000	Public Works				
100	Personal services	243,351.00	220,180.00	78,988.04	141,191.96
200-800	Supplies/services/materials, etc	691,595.98	680,565.98	241,439.09	439,126.89
440000	Public Health				
100		0.00	0.00	0.00	0.00
200-800	11	493,740.85	492,351.87	398,841.88	93,509.99
450000	Social and Economic Services				
100	Personal services	116,630.00	116,630.00	112,925.95	3,704.05
200-800		50,154.31	50,154.31	46,625.37	3,528.94
460000	Culture and Recreation				
100		261,738.00	261,738.00	238,480.06	23,257.94
200-800		253,272.70	253,272.70	153,113.51	100,159.19
470000	Housing and Community Development				
100		0.00	0.00	0.00	0.00
200-800		83,614.78	83,614.78	0.00	83,614.78
480000	Conservation of Natural Resources				
100	Personal services	0.00	0.00	0.00	0.00
200-800	Supplies/services/materials, etc	0.00	0.00	0.00	0.00
	Capital expenditures	1,360,702.90	1,360,702.90	552,611.62	808,091.28
490000	Debt Service				
610	Principal	0.00	0.00	0.00	0.00
620	12 221	0.00	0.00	0.00	0.00
510000	Miscellaneous	10,000.00	10,000.00	13,641.38	(3,641.38
	Total expenditures	3,862,438.83	3,826,848.85	1,917,533.64	1,909,315.21
	Excess of revenues over expenditures	(1,388,196.22)	(1,420,606.24)	492,969.72	1,913,575.96
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381050	Inception of capital lease	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	450,060.90	450,060.90	452,264.12	2,203.22
520000	Transfers out (enteras a negative)	1,020,102.92	1,020,102.92	(986,227.51)	(2,006,330.43
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
5∠5000					
	Total other financing sources (uses)	1,470,163.82	1,470,163.82	(533,963.39)	(2,004,127.21
		81,967.60	49,557.58	(40,993.67)	(90,551.25
	Net change in fund balance	01,507.00	-,		
	Fund balances - July 1, 2014 as previously	01,007.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	Fund balances - July 1, 2014 as previously reported	01,507.50	-,	2,224,867.52	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments	01,307.00	1,00	0.00	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments Fund balances - July 1, 2014 as restated	01,307.00		0.00 2,224,867.52	
	Fund balances - July 1, 2014 as previously reported Prior period adjustments	01,507.00	-7	0.00	

COUNTY Of Big Horn COMBINING BALANCE SHEET NONMAJOR DEBT SERVICE FUNDS

	33.12 30,	2015 FUND#3010	FUND#	FUND#	
		Refunding	NAME	NAME	
ACCOUNT		Bonds			
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents				
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300 106000	Investments - restricted Valuation of investments to fair value				
100000	Taxes receivable:				
111000	Mobiles				
113000	Real estate	39.73			
114000	Net proceeds	33.23			
115000	Personal	33.23			
116000	Protested				
118000	Special assessments				
110000	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	72.96	0.00	0.0	
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.0	
	LIADULTIFO				
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000 233000	Revenues collected in advance Advances from other funds				
233000	Total Liabilities	0.00	0.00	0.0	
	Total Liabilities	0.00	0.00	0.0	
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues	72.96			
	Total Deferred Inflows of Resources	72.96	0.00	0.0	
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)	0.00	0.00	0.0	
	Total Fund Balances	0.00	0.00	0.0	
	Total Liabilities, Deferred Inflows of				
	Resources and Fund Balances	72.96	0.00	0.0	
		-51-	3.00	5.0	

COUNTY Of Big Horn COMBINING BALANCE SHEET NONMAJOR DEBT SERVICE FUNDS

		UNE 30, 2015 FUND#	FUND#	FUND#	FUND#
		NAME	NAME	NAME	NAME
ACCOUNT					-
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents				
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
120000	Accounts/other receivables (net of allowance for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	Total Assets	0.00	0.00	0.00	0.0
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
1070001	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds	0.00	0.00	0.00	0.0
	Total Liabilities	0.00	0.00	0.00	0.0
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.0
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted				
260100	Committed				
260200	Assigned				
200200	Unassigned (Negative balance only)	0.00	0.00	0.00	0.0
271000	Shaddighod (Mogdilive balance drily)	0.00			
271000	Total Fund Balances	0.00	0.00	0.00	(1)
271000	Total Fund Balances	0.00	0.00	0.00	0.0
271000	Total Fund Balances Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	0.00	0.00	0.0

COUNTY Of Big Horn COMBINING BALANCE SHEET NONMAJOR DEBT SERVICE FUNDS

	Jl	JNE 30, 2015	FUND#	FUND#	NONMAJOR
		NAME	NAME	NAME	DEBT
ACCOUNT			10 1112		SERVICE
NUMBER	DESCRIPTION				FUNDS
	ASSETS				
101000	Cash and cash equivalents				0.00
103000	Petty cash				0.00
101100	Investments				0.00
102000	Cash and cash equivalents - restricted				0.00
102300	Investments - restricted				0.00
106000	Valuation of investments to fair value				0.00
100000	Taxes receivable:				0.00
111000	Mobiles				0.00
113000	Real estate				39.73
114000	Net proceeds				33.23
115000	Personal				0.00
116000	Protested				0.00
118000	Special assessments				0.00
120000	Accounts/other receivables (net of allowance for uncollectibles)				0.00
131000	Due from other funds				0.00
132000	Due from other governments				0.00
133000	Advances to other funds				0.00
140000	Prepaid expense				0.00
150000	Inventories				0.00
170000	Other debits				0.00
	Total Assets	0.00	0.00	0.00	72.96
	DEFENDED OUTEL OWN OF DESCRIPTION				
400000	DEFERRED OUTFLOWS OF RESOURCES				0.00
190000	Deferred Outflows of Resources				0.00
19xxxx	Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				0.00
202100	Accounts payable				0.00
203100	Judgments payable				0.00
204000	Contracts/loans/notes payable				0.00
205200	Matured interest payable				0.00
206100	Other accrued payables				0.00
211000	Due to other funds				0.00
212000	Due to other governments				0.00
214000	Deposits payable				0.00
216000	Revenues collected in advance				0.00
233000	Advances from other funds				0.00
	Total Liabilities	0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				0.00
223000	Deferred Inflows of Tax Revenues				72.96
	Total Deferred Inflows of Resources	0.00	0.00	0.00	72.96
	FUND BALANCE				
250100	Non-spendable				0.00
250200	Restricted				0.00
260100	Committed				0.00
260200	Assigned				0.00
271000	Unassigned (Negative balance only)	0.00	0.00	0.00	0.00
	Total Fund Balances	0.00	0.00	0.00	0.00
	Total Liabilities, Deferred Inflows of Resources and Fund Balances	0.00	0.00	0.00	72.96
	<u> </u>				

COUNTY OF Big Horn COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL NONMAJOR DEBT SERVICE FUNDS FISCAL YEAR ENDED JUNE 30, 2015

			FUND	#3010	
			Refundir	ig Bonds	
					VARIANCE
					WITH FINAL
		BUDGETED	AMOUNTS		BUDGET
ACCOUNT				ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	443.20	443.20
314200/316000	Gross Procceds/ Entitilment	216,643.58	216,643.58	217,366.68	723.10
	Licenses and permits				
					0.00
					0.00
	Intergovernmental revenue (See supplemental section for detail)				
331000	Federal grants				0.00
332000/333	Federal shared revenues				0.00
334000	State grants				
335000/336	State shared revenues				0.00
	Charges for services				2.20
340000	Miscellaneous				0.00
040000	Fines and forfeitures				0.00
	Times and forfeitures				0.00
360000	Miscellaneous				0.00
-	Investment and royalty earnings			572.14	572.14
370000	investment and royalty earnings			372.14	372.14
	Total revenues	216,643.58	216,643.58	218,382.02	1,738.44
	Total revenues	210,043.30	210,040.00	210,002.02	1,700.44
	EXPENDITURES				
490000	Debt Service				
610					0.00
620					0.00
510000	Miscellaneous				0.00
310000	Total expenditures	0.00	0.00	0.00	0.00
	Excess of revenues over (under)	0.00	0.00	0.00	0.00
	expenditures	216,643.58	216,643.58	218,382.02	1,738.44
	OTHER FINANCING SOURCES (USES)		,	,	,
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)	216,643.56	216,643.56	(218,362.02)	1,718.46
384000	Special items - revenue	210,040.00	210,040.00	(210,002.02)	0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure (enter as negative)	•			0.00
323000	Total other financing sources (uses)	216,643.56	216,643.56	(218,362.02)	1,718.46
	Net change in fund balance	433,287.14	433,287.14	20.00	3,456.90
	Fund balances - July 1, 2014 as previously	400,201.14	400,201.14	20.00	3,400.90
	reported			(20.00)	
	Prior period adjustments			, , ,	
	Fund belonged hills 4, 2044 as assets 1			(00.00)	
	Fund balances - July 1, 2014 as restated			(20.00)	
	Fund balances - June 30, 2015			0.00	
			52		
			-53-		

COUNTY OF Big Horn COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL NONMAJOR DEBT SERVICE FUNDS FISCAL YEAR ENDED JUNE 30, 2015

			ТОТ	ALS	
					VARIANCE
		BUINGETER	AMOUNTS		WITH FINAL BUDGET
ACCOUNT		DODOLILL	AMOUNTS	ACTUAL	POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
_	REVENUES				,
	Taxes:				
311000/312000	Property taxes	0.00	0.00	443.20	443.20
314200/316000	Gross Procceds/ Entitilment	216,643.58	216,643.58	217,366.68	723.10
	Licenses and permits				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Intergovernmental revenue (See				
	supplemental section for detail)				
331000	Federal grants	0.00	0.00	0.00	0.00
332000/333	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	0.00	0.00	0.00	0.00
335000/336	State shared revenues	0.00	0.00	0.00	0.00
	Charges for services				
340000	Miscellaneous	0.00	0.00	0.00	0.00
	Fines and forfeitures				
		0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	0.00	0.00	572.14	572.14
	Total revenues	216,643.58	216,643.58	218,382.02	1,738.44
	EXPENDITURES				
490000	Debt Service				
610	,	0.00	0.00	0.00	0.00
620		0.00	0.00	0.00	0.00
510000	Miscellaneous	0.00	0.00	0.00	0.00
	Total expenditures Excess of revenues over (under)	0.00	0.00	0.00	0.00
	expenditures	216,643.58	216,643.58	218,382.02	1,738.44
	OTHER FINANCING SOURCES (USES)	210,043.30	210,043.30	210,002.02	1,700.44
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as negative)	216,643.56	216,643.56	(218,362.02)	1,718.46
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as negative)	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	216,643.56	216,643.56	(218,362.02)	1,718.46
	Net change in fund balance	433,287.14	433,287.14	20.00	3,456.90
	Fund balances - July 1, 2014 as previously	,	,		2,122.00
	reported			(20.00)	
	Prior period adjustments			0.00	
	Fund balances - July 1, 2014 as restated			(20.00)	
	Fund balances - June 30, 2015			0.00	
	i and balances - balle by, 2010		+	0.00	
			-54-		

		FUND#4010 Cap Proj/	FUND#4011 Cap Proj/ Road	FUND#4012 Cap Proj/ Junk	FUND#4013 Cap Proj/ Public
ACCOUNT		General		Veh	Safety
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	435,524.88	178,621.05	122,908.52	97,487.0
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				
133000	Advances to other funds		•	•	
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	435,524.88	178,621.05	122,908.52	97,487.0
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.0
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other funds/governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
	TOTAL LIABILITIES	0.00	0.00	0.00	0.0
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
220000	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.0
		0.00	0.00	0.00	0.0
250400	FUND BALANCE				
250100	Non-spendable	405 504 00	470 004 05	100 000 50	07.407.0
250200	Restricted	435,524.88	178,621.05	122,908.52	97,487.0
260100	Committed				
260200	Assigned				
271000	Unassigned (Negative balance only)	405 504 60	470 004 05	400 000 70	07.407.0
	Total Fund Balances	435,524.88	178,621.05	122,908.52	97,487.0
	Total Liabilities, Deferred Inflows of	405		105	
	Resources and Fund Balances	435,524.88	178,621.05	122,908.52	97,487.0
			-55-		

		JUNE 30, 2015			
		FUND#4014	FUND#4015	FUND#4016	FUND#4300
		Cap Proj/ Library	Cap Proj/ Bridge	Cap Proj/ Fair	FAA Grant
ACCOUNT	DECORURTION	_			
NUMBER	DESCRIPTION				
101000	ASSETS	04.077.00	- - .	44.440.00	(17.001.17
101000	Cash and cash equivalents	24,977.66	7,092.59	11,116.86	(17,201.17
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
444000	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments				47,185.17
133000	Advances to other funds				47,103.17
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
170000	TOTAL ASSETS	24,977.66	7,092.59	11,116.86	29,984.00
	TOTAL AGGLTO	24,311.00	7,002.00	11,110.00	25,504.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources				
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000					
202100	Warrants payable Accounts payable				29,983.32
202100	Judgments payable				29,903.32
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other funds/governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
200000	TOTAL LIABILITIES	0.00	0.00	0.00	29,983.32
	TOTAL LIABILITIES	0.00	0.00	0.00	29,900.02
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250400	·				
250100	Non-spendable	24 077 66	7 002 50	11 116 06	0.60
250200	Restricted	24,977.66	7,092.59	11,116.86	0.68
260100	Committed				
260200 271000	Assigned Upassigned (Nagative balance only)				
21 1000	Unassigned (Negative balance only) Total Fund Balances	24 077 66	7 002 50	11 116 06	0.60
		24,977.66	7,092.59	11,116.86	0.68
	Total Liabilities, Deferred Inflows of	04.077.00	7,000,50	44 440 00	00.004.00
	Resources and Fund Balances	24,977.66	7,092.59	11,116.86	29,984.00
			-55-		

		JUNE 30, 2015			
		FUND#4310 Cap equip Coal	FUND#4313 CBG-Street	FUND#4318 CBG-Rural Fire	FUND#4320 CBG- Plenty
ACCOUNT		Board: Road	Outreach Shelter	Equipment	Coup HS
NUMBER	DESCRIPTION				
	ASSETS				
101000	Cash and cash equivalents	(20,642.00)			
103000	Petty cash				
101100	Investments				
102000	Cash and cash equivalents - restricted				
102300	Investments - restricted				
106000	Valuation of investments to fair value				
	Taxes receivable:				
111000	Mobiles				
113000	Real estate				
114000	Net proceeds				
115000	Personal				
116000	Protested				
118000	Special assessments				
	Accounts/other receivables (net of allowance				
120000	for uncollectibles)				
131000	Due from other funds				
132000	Due from other governments	20,642.00			
133000	Advances to other funds				
140000	Prepaid expense				
150000	Inventories				
170000	Other debits				
	TOTAL ASSETS	0.00	0.00	0.00	0.00
	DEFERRED OUTFLOWS OF RESOURCES				
190000	Deferred Outflows of Resources				
19xxxx	Deferred Outflows of Resources		0.00	0.00	2.22
	Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00
	LIABILITIES				
201000	Warrants payable				
202100	Accounts payable				
203100	Judgments payable				
204000	Contracts/loans/notes payable				
205200	Matured interest payable				
206100	Other accrued payables				
211000	Due to other funds				
212000	Due to other funds/governments				
214000	Deposits payable				
216000	Revenues collected in advance				
233000	Advances from other funds				
200000	TOTAL LIABILITIES	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	DEFERRED INFLOWS OF RESOURCES				
220000	Deferred Inflows of Resources				
223000	Deferred Inflows of Tax Revenues				
	Total Deferred Inflows of Resources	0.00	0.00	0.00	0.00
	FUND BALANCE				
250100	Non-spendable				
250200	Restricted	0.00	0.00	0.00	0.00
	Committed	0.00	0.00	0.00	0.00
260100 260200	Assigned				
271000	Unassigned (Negative balance only)	0.00		0.00	0.00
Z1 1000	Total Fund Balances	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Total Liabilities, Deferred Inflows of			2.25	
	Resources and Fund Balances	0.00	0.00	0.00	0.00 -56
				-56-	

101000 C: 103000 Pi 101100 In 102000 C: 102300 In 106000 V: 111000 In 113000 Fi 114000 Fi 115000 Fi 118000 Di 132000 Di 132000 Di 137000 Di 150000 In 170000 Di 190000 Di 19xxxx Di 201000 W 202100 Ac 203100 Jc 204000 C: 205200 M 206100 Di 212000 Di 212000 Di 212000 Di	DESCRIPTION SSETS Sash and cash equivalents Setty cash Evestments Sash and cash equivalents - restricted Evestments - restricted Saluation of investments to fair value Evestments - restricted Saluation of investments to fair value Evestments - restricted Saluation of investments to fair value Evert receivable: Mobiles Real estate Net proceeds Personal Protested Special assessments Evert counts/other receivables (net of allowance or uncollectibles) Evert from other funds Evert from other governments Edvances to other funds Evert repaid expense Eventories Evert Resources Evert Resources Evert Resources	Cap Proj/ Insurance 193,369.88	CAPITAL PROJECTS FUNDS 1,033,255.27 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
NUMBER AA: 101000 C: 103000 P: 101100 In 102000 C: 102300 In 106000 V: 111000 F: 114000 F: 115000 F: 120000 D: 132000 D:	cash and cash equivalents etty cash evestments cash and cash equivalents - restricted evestments - restricted caluation of investments to fair value caxes receivable: Mobiles Real estate Net proceeds Personal Protested Special assessments eccounts/other receivables (net of allowance or uncollectibles) eve from other funds eve from other governments edvances to other funds eventories eventories etter debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES eventories evento	193,369.88	\$\begin{align*} \text{FUNDS} \\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
101000 C: 103000 P: 101100 In 102000 C: 102300 In 106000 V: 113000 F: 114000 F: 118000 C: 131000 D: 132000 D: 132000 D: 133000 A: 140000 C: 150000 In 170000 C: 190000 D: 190000	cash and cash equivalents etty cash evestments cash and cash equivalents - restricted evestments - restricted caluation of investments to fair value caxes receivable: Mobiles Real estate Net proceeds Personal Protested Special assessments eccounts/other receivables (net of allowance or uncollectibles) eve from other funds eve from other governments edvances to other funds eventories eventories etter debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES eventories evento		1,033,255.27 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
101000 C: 103000 Pi 101100 In 102000 C: 102300 In 106000 V: 111000 In 113000 Fi 114000 Fi 115000 Fi 118000 Di 132000 Di 132000 Di 137000 Di 150000 In 170000 Di 190000 Di 19xxxx Di 201000 W 202100 Ac 203100 Jc 204000 C: 205200 M 206100 Di 212000 Di 212000 Di 212000 Di	cash and cash equivalents retty cash restreets cash and cash equivalents - restricted restreets - restricted relatation of investments to fair value restreetivable: Mobiles Real estate Net proceeds Personal Protested Special assessments recounts/other receivables (net of allowance or uncollectibles) reform other funds repaid expense		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
103000 Per 101100 In 102000 C: 102300 In 106000 V: 113000 Fi 114000 Fi 115000 In 132000 D: 132000 D: 132000 D: 150000 In 170000 C: 102000 C: 10200	retty cash restments rash and cash equivalents - restricted restments -		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
101100 In 102000 C: 102300 In 106000 V: Tr 111000 In 113000 In 114000 In 115000 In 118000 S: 120000 In 132000 In 132000 In 132000 In 132000 In 132000 In 170000 In 120100 In 120100 In 120100 In 120100 In 120100 In 120100 In 1201000 In 120100 In 12	Any estments Assh and cash equivalents - restricted Avestments - restricted Aduation of investments to fair value Asses receivable: Mobiles Real estate Net proceeds Personal Protested Special assessments Accounts/other receivables (net of allowance or uncollectibles) Aue from other funds Avenues to other funds Arepaid expense Inventories Atther debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
102000 C: 102300 In 106000 V: 1106000 V: 111000 In 113000 In 114000 In 115000 In 118000 In 118000 In 118000 In 132000 In 132000 In 13000 In 170000 In 190000 In 170000 In 190000	rash and cash equivalents - restricted restments - restricted restments - restricted raluation of investments to fair value raxes receivable: Mobiles Real estate Net proceeds Personal Protested Special assessments recounts/other receivables (net of allowance or uncollectibles) rue from other funds repaid expense repaid expense reventories other debits TOTAL ASSETS REFERRED OUTFLOWS OF RESOURCES referred Outflows of Resources	193,369.88	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
102300 In 106000 V3 Ta 111000 IN 113000 In 114000 IN 115000 In 118000 In 118000 In 118000 In 118000 In 132000 In 132000 In 132000 In 170000 In 120000 In 120000 In 12	Avestments - restricted Aluation of investments to fair value Axes receivable: Mobiles Real estate Net proceeds Personal Protested Special assessments Accounts/other receivables (net of allowance or uncollectibles) Avue from other funds Avue from other funds Avue from other funds Avances to other	193,369.88	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
106000 Va Ta 111000 P 113000 F 114000 P 115000 F 118000 D 131000 D 132000 D 133000 A 140000 P 150000 In 170000 D 19xxxx D LI 201000 W 202100 A 203100 J 204000 C 205200 M 206100 D 211000 D 212000 D	aluation of investments to fair value axes receivable: Mobiles Real estate Net proceeds Personal Protested Special assessments accounts/other receivables (net of allowance or uncollectibles) and from other funds and from other governments advances to other funds are paid expense anyentories by the debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
111000 M 113000 F 114000 M 115000 F 116000 F 118000 S 120000 fo 131000 Di 132000 Di 120000 Di 120100 Di	Axes receivable: Mobiles Real estate Net proceeds Personal Protested Special assessments Accounts/other receivables (net of allowance or uncollectibles) Fue from other funds Fue from other governments Advances to other funds Frepaid expense Fiventories Other debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Fiventaria and services Fiven	193,369.88	0.00 0.00 0.00 0.00 0.00 0.00 0.00 67,827.17 0.00 0.00 0.00
111000 M 113000 F 114000 M 115000 F 116000 F 118000 S AA 120000 D 131000 D 132000 D 133000 A 140000 D 150000 In 170000 D 19xxxx D 201000 W 202100 AA 203100 J 204000 C 205200 M 206100 D 211000 D 212000 D 212000 D	Mobiles Real estate Net proceeds Personal Protested Special assessments accounts/other receivables (net of allowance or uncollectibles) fue from other funds fue from other governments advances to other funds frepaid expense fiventories Other debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	0.00 0.00 0.00 0.00 0.00 0.00 67,827.17 0.00 0.00 0.00 0.00
113000 F 114000 N 115000 F 116000 F 118000 S 120000 fo 131000 D 132000 D 133000 A 140000 P 150000 In 170000 D 19xxxx D 201000 W 202100 A 203100 J 204000 C 205200 M 206100 D 211000 D 212000 D 212000 D	Real estate Net proceeds Personal Protested Special assessments ccounts/other receivables (net of allowance or uncollectibles) fue from other funds fue from other governments dvances to other funds frepaid expense fiventories Other debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	0.00 0.00 0.00 0.00 0.00 0.00 67,827.17 0.00 0.00 0.00 0.00
114000 P1 115000 F 116000 F 118000 S 120000 fo 131000 D1 132000 D1 132000 D1 13000 In 170000 D1 150000 In 170000 D0 19xxxx D0 20100 Ac 203100 Jc 204000 Cc 205200 M 206100 D0 211000 D0 212000 D0	Net proceeds Personal Protested Special assessments accounts/other receivables (net of allowance or uncollectibles) Aue from other funds Aue from other governments advances to other funds Arepaid expense Aventories Attended Total ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	0.00 0.00 0.00 0.00 0.00 0.00 67,827.17 0.00 0.00 0.00
115000 F 116000 F 118000 S 118000 S 120000 fo 131000 D 132000 D 133000 A 140000 P 150000 In 170000 D 19xxxx D 201000 W 202100 A 203100 J 204000 C 205200 M 206100 D 211000 D 212000 D	Personal Protested Special assessments .ccounts/other receivables (net of allowance or uncollectibles) tue from other funds tue from other governments .dvances to other funds repaid expense nventories other debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	0.00 0.00 0.00 0.00 0.00 67,827.17 0.00 0.00 0.00
116000 F 118000 S Ac 120000 fo 131000 Di 132000 Di 132000 Di 133000 Ac 140000 Pi 150000 In 170000 Di 190000 Di 19xxxx Di 201000 W 202100 Ac 203100 Ju 204000 Cc 205200 M 206100 Di 212000 Di	Protested Special assessments .ccounts/other receivables (net of allowance or uncollectibles) tue from other funds tue from other governments .dvances to other funds repaid expense nventories bither debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	0.00 0.00 0.00 67,827.17 0.00 0.00 0.00
118000 S Ari 120000 fo 131000 Dr 132000 Dr 133000 Ari 140000 Pr 150000 In 170000 Dr 190000 Dr 190000 Dr 19xxxx Dr 201000 W 202100 Ari 203100 Jr 204000 Cr 205200 M 206100 Dr 211000 Dr	Special assessments .ccounts/other receivables (net of allowance or uncollectibles) .due from other funds .due from other governments .dvances to other funds .frepaid expense .	193,369.88	0.00 0.00 0.00 67,827.17 0.00 0.00 0.00
120000 fo 131000 Di 132000 Di 132000 Di 133000 Ac 140000 Pi 150000 In 170000 Di 190000 Di 19xxxx Di 201000 W 202100 Ac 203100 Ju 204000 Cc 205200 M 206100 Di 212000 Di	ccounts/other receivables (net of allowance or uncollectibles) fue from other funds fue from other governments dvances to other funds frepaid expense fiventories for debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES fivented outflows of Resources	193,369.88	0.00 0.00 67,827.17 0.00 0.00 0.00
120000 fo 131000 Di 132000 Di 132000 Di 133000 Ac 140000 Pi 150000 In 170000 Di 190000 Dc 19xxxx Dc 201000 W 202100 Ac 203100 Ju 204000 Cc 205200 M 206100 Dc 211000 Dc 212000 Dc	or uncollectibles) Due from other funds Due from other governments Due from other governments Due from other governments Due from other funds Due from other funds Due from other governments Due from other governments Due from other governments Due from other funds Due from other governments Due from other governme	193,369.88	0.00 67,827.17 0.00 0.00 0.00 0.00
131000 Di 132000 Di 133000 Ac 140000 Pi 150000 In 170000 Di 190000 Di 19xxxx Di 201000 W 202100 Ac 203100 Ju 204000 Cc 205200 M 206100 Di 212000 Di	true from other funds true from other governments dvances to other funds trepaid expense trepa	193,369.88	0.00 67,827.17 0.00 0.00 0.00
132000 Di 133000 Ac 140000 Pi 150000 In 170000 O 190000 Di 190000 Di 19xxxx Di 201000 W 202100 Ac 203100 Ju 204000 Cc 205200 M 206100 O 211000 Di 212000 Di	due from other governments dvances to other funds repaid expense expense for debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	67,827.17 0.00 0.00 0.00 0.00
133000 Ac 140000 Pr 150000 In 170000 O 190000 Dc 19xxxx Dc 201000 W 202100 Ac 203100 Jc 204000 Cc 205200 M 206100 O 211000 Dc 212000 Dc	dvances to other funds repaid expense	193,369.88	0.00 0.00 0.00 0.00
140000 Pri 150000 In 170000 O 170000 Dri 190000 Dri 19xxxx Dri 201000 W 202100 Ar 203100 Jr 204000 Cr 205200 M 206100 O 211000 Dri 212000 Dri	repaid expense nventories Other debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	0.00 0.00 0.00
150000 In 170000 O 190000 D 19xxxx D 201000 W 202100 A 203100 J 204000 C 205200 M 206100 O 211000 D 212000 D	nventories Other debits TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	0.00 0.00
170000 O 190000 D 190000 D 19xxxx D 201000 W 202100 A 203100 J 204000 C 205200 M 206100 O 211000 D 212000 D	TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	0.00
201000 Do 203100 Do 204000 Co 201000 Do 212000 Do 212000 Do 212000 Do 212000 Do 212000 Do 205200	TOTAL ASSETS DEFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	193,369.88	
190000 Do 19xxxx Do 201000 W 202100 Ac 203100 Ju 204000 Cc 205200 M 206100 Oc 211000 Do 212000 Do	EFERRED OUTFLOWS OF RESOURCES Deferred Outflows of Resources	100,000.00	1,101,002.44
190000 Do 19xxxx Do 201000 W 202100 Ac 203100 Ju 204000 Cc 205200 M 206100 Oc 211000 Do 212000 Do	eferred Outflows of Resources		
19xxxx Dr. 201000 W 202100 Ar. 203100 Jr. 204000 Cr. 205200 M 206100 Or. 211000 Dr. 212000 Dr.		1	
201000 W 202100 Ad 203100 Ju 204000 Cd 205200 M 206100 O 211000 Dd 212000 Dd			0.00
201000 W 202100 Ad 203100 Ju 204000 Cd 205200 M 206100 O 211000 Dd	eferred Outflows of Resources		0.00
201000 W 202100 Ad 203100 Ju 204000 Cd 205200 M 206100 O 211000 Dd	Total Deferred Outflows of Resources	0.00	0.00
201000 W 202100 Ad 203100 Ju 204000 Cd 205200 M 206100 O 211000 Dd	IABILITIES		
202100 Ac 203100 Ju 204000 Cc 205200 M 206100 O 211000 Dc 212000 Dc	Varrants payable		0.00
203100 Ju 204000 Co 205200 M 206100 O 211000 Do 212000 Do	ccounts payable	21,313.75	51,297.07
204000 Co 205200 M 206100 O 211000 Di 212000 Di	udgments payable		0.00
205200 M 206100 O 211000 D 212000 D	Contracts/loans/notes payable		0.00
206100 O 211000 D 212000 D	fatured interest payable		0.00
211000 De 212000 De	Other accrued payables		0.00
212000 D	ue to other funds		0.00
	ue to other funds/governments		0.00
214000 D	deposits payable		0.00
	evenues collected in advance		0.00
	dvances from other funds		0.00
	TOTAL LIABILITIES	21,313.75	51,297.07
	FFEDDED INFLOWS OF BESSUROES	·	
	EFERRED INFLOWS OF RESOURCES		
	Deferred Inflows of Resources		0.00
223000 D	Deferred Inflows of Tax Revenues	2.22	0.00
	Total Deferred Inflows of Resources	0.00	0.00
F	UND BALANCE		
250100 No	lon-spendable		0.00
	restricted	172,056.13	1,049,785.37
		,,,,,,,,,	0.00
			0.00
	committed	· ·	0.00
	committed ssigned		1,049,785.37
	committed	172,056.13	1,049,700.37
	committed ssigned lnassigned (Negative balance only) Total Fund Balances	172,056.13	1,049,700.37
	committed .ssigned Inassigned (Negative balance only)	172,056.13	1,101,082.44

	FUND#4010 Cap Proj/ General				
			Cap Proy	General	VARIANCE
		BUDGETED	AMOUNTS		WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
NOWBER	REVENUES	ORIGINAL	TINAL	AMOUNTO	(NEOATIVE)
	Taxes:				
311000/312000					0.00
314200/316000					0.00
	Intergovernmental revenue (See				
	supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges Miscellaneous				0.00
360000					0.00
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000 370000	Contributions/donations Investment and royalty earnings	3,000.00	3,000.00	3,617.45	0.00 617.45
370000	investment and royalty earnings	3,000.00	3,000.00	3,017.43	017.43
	Total revenues	3,000.00	3,000.00	3,617.45	617.45
	EXPENDITURES				
510000	Miscellaneous	434,907.43	434,907.43		434,907.43
900-950	Capital expenditures	101.007.10	40.4.007.40	2.22	0.00
	Total expenditures Excess of revenues over (under)	434,907.43	434,907.43	0.00	434,907.43
	expenditures	(431,907.43)	(431,907.43)	3,617.45	435,524.88
	OTHER FINANCING SOURCES (USES)	(431,307.43)	(431,907.43)	3,017.43	433,324.00
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega	ative)			0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance Fund balances - July 1, 2014 as previously	(431,907.43)	(431,907.43)	3,617.45	435,524.88
	reported			431,907.43	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			431,907.43	
	- and bandinose cary 1, 2011 ac 1001ato				
	Fund balances - June 30, 2015			435,524.88	

311000/312000 314200/316000 In si 331000 332000 334000 C 341010 341070 343000 360000 M 361000 F 362000 C 370000 In E 510000 M M	DESCRIPTION REVENUES Faxes: Property taxes Gross Proceeds/ Entitlement Intergovernmental revenue (See Supplemental section for detail) Federal grants Federal shared revenues State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue Contributions/donations	BUDGETED ORIGINAL	AMOUNTS FINAL	ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0
NUMBER R 311000/312000 314200/316000 In st 331000 332000 334000 335000 C 341010 341070 343000 361000 362000 365000 C 370000 In st	REVENUES Faxes: Property taxes Gross Proceeds/ Entitlement Intergovernmental revenue (See Supplemental section for detail) Federal grants Federal shared revenues State grants State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				### STANDARD WITH FINAL ### BUDGET ### POSITIVE (NEGATIVE) 0.00
NUMBER R 311000/312000 314200/316000 In st 331000 332000 334000 335000 C 341010 341070 341070 343000 F 360000 M 361000 365000 C 370000 In st I	REVENUES Faxes: Property taxes Gross Proceeds/ Entitlement Intergovernmental revenue (See Supplemental section for detail) Federal grants Federal shared revenues State grants State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue	ORIGINAL	FINAL		0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
R Ti 311000/312000 314200/316000 In si 331000 In 332000 334000 In 341010 In 341070 In 341070 In 341070 In	REVENUES Faxes: Property taxes Gross Proceeds/ Entitlement Intergovernmental revenue (See Supplemental section for detail) Federal grants Federal shared revenues State grants State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00 0.00 0.00 0.00 0.00 0.00 0.00
311000/312000 314200/316000 In si 331000 332000 334000 C 341010 341070 343000 360000 M 361000 F 362000 C 370000 In E 510000 M M	Property taxes Gross Proceeds/ Entitlement Intergovernmental revenue (See Implemental section for detail) Federal grants Federal shared revenues State grants State grants Charges for services Miscellaneous collections Planning fees Public works charges Rents and leases Other miscellaneous revenue				0.00 0.00 0.00 0.00 0.00 0.00
314200/316000 In st 331000 S S S S S S S S S S S S S S S S S S	Gross Proceeds/ Entitlement Intergovernmental revenue (See Supplemental section for detail) Federal grants Federal shared revenues State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00 0.00 0.00 0.00 0.00 0.00
331000	retergovernmental revenue (See supplemental section for detail) Federal grants Federal shared revenues State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00 0.00 0.00 0.00 0.00 0.00
331000 F 332000 S 334000 S 335000 S C 341010 M 341070 F 343000 F 360000 M 361000 F 362000 C 365000 C 370000 In	Federal grants Federal shared revenues State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00 0.00 0.00 0.00 0.00
331000 F 332000 S 334000 S 334000 S 335000 S C 341010 M 341070 F 343000 F 360000 M 361000 F 362000 C 365000 C 370000 In	Federal grants Federal shared revenues State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00 0.00 0.00 0.00 0.00
332000	Federal shared revenues State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00 0.00 0.00 0.00 0.00
334000 S 335000 S C 341010 M 341070 F 343000 F 360000 M 361000 F 362000 C 365000 C 370000 In	State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00 0.00 0.00 0.00
334000 S 335000 S C 341010 M 341070 F 343000 F 360000 M 361000 F 362000 C 365000 C 370000 In	State grants State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00 0.00 0.00
335000 S C 341010 M 341070 F 343000 F 360000 M 361000 F 362000 C 365000 C 370000 In	State shared revenues Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00 0.00
341010 M 341070 F 343000 F 360000 M 361000 F 365000 C 370000 In	Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00
341010 M 341070 F 343000 F 360000 M 361000 F 365000 C 370000 In	Charges for services Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				0.00
341010 M 341070 F 343000 F 360000 M 361000 G 362000 C 370000 In	Miscellaneous collections Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				
341070 F 343000 F 360000 M 361000 F 362000 C 365000 C 370000 In	Planning fees Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				
343000 F 360000 M 361000 F 362000 C 365000 C 370000 In	Public works charges Miscellaneous Rents and leases Other miscellaneous revenue				
360000 M 361000 F 362000 C 365000 C 370000 In	Miscellaneous Rents and leases Other miscellaneous revenue				0.00
361000 F 362000 C 365000 C 370000 In	Rents and leases Other miscellaneous revenue				0.00
362000 C 365000 C 370000 In	Other miscellaneous revenue				0.00
365000 C 370000 In					0.00
370000 In					0.00
510000 M	nvestment and royalty earnings	1,500.00	1,500.00	1,483.62	(16.38)
510000 M		, = = = = = =	, = = = = = =	,	(/
510000 M	Total revenues	1,500.00	1,500.00	1,483.62	(16.38)
510000 M	CADENDITUDES				
	EXPENDITURES	170 607 40	170 607 40		470 607 40
900-950	Miscellaneous Capital expenditures	178,637.43	178,637.43		178,637.43 0.00
	Total expenditures	178,637.43	178,637.43	0.00	178,637.43
E	Excess of revenues over (under)	170,007.40	170,007.40	0.00	170,007.40
	expenditures	(177,137.43)	(177,137.43)	1,483.62	178,621.05
0	OTHER FINANCING SOURCES (USES)				-
381000 E	Bonds issued				0.00
381000 D	Discount on bonds issued				0.00
381070 N	Notes/loans/intercap issued				0.00
382010 S	Sale of assets				0.00
383000 T	Transfers In				0.00
520000 T	Transfers out (enter as negative)				0.00
384000 S	Special items - revenue				0.00
	extraordinary items - revenue				0.00
	Special items - expenditure (enter as negative)				0.00
525000 E	extraordinary items - expenditure(enter as nega				0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance Fund balances - July 1, 2014 as previously	(177,137.43)	(177,137.43)	1,483.62	178,621.05
	eported Prior period adjustments			177,137.43	
	The period adjustification				
F				177,137.43	
F	und balances - July 1, 2014 as restated			178,621.05	
	Fund balances - July 1, 2014 as restated Fund balances - June 30, 2015		Г		

			FUND:		
			Cap Proj/	Junk Veh	VARIANCE
					VARIANCE
		BUDGETED	AMOUNTS		WITH FINAL
ACCOUNT		BUDGETED	AMOUNTS	ACTUAL	BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
HONDER	REVENUES	ORIGINAL	IIIVAL	ANICONTO	(NEGATIVE)
0.4.000/0.4000	Taxes:				0.00
311000/312000	-1 - 7				0.00
314200/316000	Gross Proceeds/ Entitlement Intergovernmental revenue (See				0.00
	supplemental section for detail)				
331000	Federal grants				0.00
331000	i ederal grants				0.00
332000	Federal shared revenues				0.00
334000					0.00
334000	State grants				0.00
005000	Ctata ah arad rawara				
335000	State shared revenues Charges for services				0.00
044040					0.00
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations				0.00
370000	Investment and royalty earnings	1,000.00	1,000.00	1,020.86	20.86
	Total revenues	1,000.00	1,000.00	1,020.86	20.86
	EXPENDITURES				
510000	Miscellaneous				0.00
900-950	Capital expenditures	122,887.66	122,887.66		122,887.66
300 330	Total expenditures	122,887.66	122,887.66	0.00	122,887.66
	Excess of revenues over (under)	122,007.00	122,007.00	0.00	122,007.00
	expenditures	(121,887.66)	(121,887.66)	1,020.86	122,908.52
	OTHER FINANCING SOURCES (USES)	(121,001100)	(:=:,00::00)	.,020.00	,000.0_
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	·				
384000	Special items - revenue Extraordinary items - revenue				0.00
	Special items - expenditure (enter as negative)				0.00
524000 525000	Extraordinary items - expenditure (enter as negative)				0.00
525000	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	• • • • • • • • • • • • • • • • • • • •				
	Net change in fund balance Fund balances - July 1, 2014 as previously	(121,887.66)	(121,887.66)	1,020.86	122,908.52
	reported			121,887.66	
	Prior period adjustments			121,007.00	
	Fund balances - July 1, 2014 as restated			121,887.66	
	Fund balances - June 30, 2015			122,908.52	
			-57-		
			-31-		

BUDGETED AMOUNTS ACCOUNT NUMBER DESCRIPTION ORIGINAL FINAL AMOUNTS REVENUES Taxes: 311000/312000 Property taxes 314200/316000 Gross Proceeds/ Entitlement Intergovernmental revenue (See supplemental section for detail) 331000 Federal grants 332000 Federal shared revenues 334000 State grants Charges for services 341010 Miscellaneous collections	VARIANCE WITH FINAL BUDGET POSITIVE (NEGATIVE) 0.00 0.00 0.00 0.00 0.00 0.00 0.00
ACTUAL	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
ACTUAL	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
ACTUAL	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0
NUMBER DESCRIPTION ORIGINAL FINAL AMOUNTS REVENUES Taxes:	0.00 0.00 0.00 0.00 0.00 0.00 0.00
REVENUES Taxes: 311000/312000 Property taxes 314200/316000 Gross Proceeds/ Entitlement Intergovernmental revenue (See supplemental section for detail) 331000 Federal grants 332000 Federal shared revenues 334000 State grants 335000 State shared revenues Charges for services	0.00 0.00 0.00 0.00 0.00 0.00
Taxes:	0.00 0.00 0.00 0.00 0.00 0.00
311000/312000 Property taxes 314200/316000 Gross Proceeds/ Entitlement Intergovernmental revenue (See supplemental section for detail) 331000 Federal grants 332000 Federal shared revenues 334000 State grants Charges for services	0.00 0.00 0.00 0.00 0.00 0.00
314200/316000 Gross Proceeds/ Entitlement Intergovernmental revenue (See supplemental section for detail) 331000 Federal grants 332000 Federal shared revenues 334000 State grants 335000 State shared revenues Charges for services	0.00 0.00 0.00 0.00 0.00 0.00
Intergovernmental revenue (See supplemental section for detail) 331000 Federal grants 332000 Federal shared revenues 334000 State grants 335000 State shared revenues Charges for services	0.00 0.00 0.00 0.00 0.00
331000 Federal grants 332000 Federal shared revenues 334000 State grants 335000 State shared revenues Charges for services	0.00 0.00 0.00 0.00 0.00
332000 Federal shared revenues 334000 State grants 335000 State shared revenues Charges for services	0.00 0.00 0.00 0.00 0.00
334000 State grants 335000 State shared revenues Charges for services	0.00 0.00 0.00 0.00
334000 State grants 335000 State shared revenues Charges for services	0.00 0.00 0.00
335000 State shared revenues Charges for services	0.00
Charges for services	0.00
Charges for services	
Ţ.	0.00
341010 Miscellaneous collections	^ ^ ^
	0.00
341070 Planning fees	0.00
343000 Public works charges	0.00
360000 Miscellaneous	
361000 Rents and leases	0.00
362000 Other miscellaneous revenue	0.00
365000 Contributions/donations	0.00
370000 Investment and royalty earnings 1,000.00 1,000.00 809.73	(190.27
Total revenues 1,000.00 1,000.00 809.73	(190.27
1,000.00 1,000.00 003.73	(190.21
EXPENDITURES	
510000 Miscellaneous	0.00
900-950 Capital expenditures 97,667.27 97,667.27	97,667.27
Total expenditures 97,667.27 97,667.27 0.00	97,667.27
Excess of revenues over (under)	
expenditures (96,667.27) (96,667.27) 809.73	97,477.00
OTHER FINANCING SOURCES (USES)	
381000 Bonds issued	0.00
381000 Discount on bonds issued	0.00
381070 Notes/loans/intercap issued	0.00
382010 Sale of assets	0.00
383000 Transfers In	0.00
520000 Transfers out (enter as negative)	0.00
384000 Special items - revenue	0.00
385000 Extraordinary items - revenue	0.00
524000 Special items - expenditure (enter as negative)	0.00
525000 Extraordinary items - expenditure(enter as nega	0.00
Total other financing sources (uses) 0.00 0.00 0.00	0.00
Net change in fund balance (96,667.27) (96,667.27) 809.73	97,477.00
Fund balances - July 1, 2014 as previously reported 96,677.27	
Prior period adjustments	
i noi penou aujustinents	
Fund balances - July 1, 2014 as restated 96,677.27	
Fund balances - June 30, 2015 97,487.00	
	<u> </u>
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			FUND:		
			Cap Proj	Library	VARIANCE
4000UNIT		BUDGETED	AMOUNTS	4071141	WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
HOMBER	REVENUES	ONIOINAL	TINAL	AWOONTO	(NEOATIVE)
	Taxes:				
311000/312000					0.00
314200/316000	' '				0.00
	Intergovernmental revenue (See				
	supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges Miscellaneous				0.00
360000					0.00
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000 370000	Contributions/donations Investment and royalty earnings	0.00	0.00	207.49	0.00 207.49
370000	investment and royalty earnings	0.00	0.00	207.49	207.49
	Total revenues	0.00	0.00	207.49	207.49
	EXPENDITURES				
510000	Miscellaneous				0.00
900-950	Capital expenditures	24,770.17	24,770.17		24,770.17
	Total expenditures	24,770.17	24,770.17	0.00	24,770.17
	Excess of revenues over (under)	,	,		•
	expenditures	(24,770.17)	(24,770.17)	207.49	24,977.66
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega	0.00	0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance Fund balances - July 1, 2014 as previously	(24,770.17)	(24,770.17)	207.49	24,977.66
	reported			24,770.17	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			24,770.17	
	Fund balances - June 30, 2015			24,977.66	
	Turia balanece cano co, ze re		<u>\</u>	,	

			FUND:		
			Cap Proj	/ Briage	VARIANCE
		BUDGETED	AMOUNTS		WITH FINAL BUDGET
ACCOUNT NUMBER	DESCRIPTION	ORIGINAL	FINAL	ACTUAL AMOUNTS	POSITIVE (NEGATIVE)
HOMBER	REVENUES	ORIGINAL	TINAL	AMOUNTO	(NEOATIVE)
	Taxes:				
311000/312000					0.00
314200/316000	1 - 7				0.00
	Intergovernmental revenue (See				
	supplemental section for detail)				
331000	Federal grants				0.00
					0.00
332000	Federal shared revenues				0.00
334000	State grants				0.00
					0.00
335000	State shared revenues				0.00
	Charges for services				
341010	Miscellaneous collections				0.00
341070	Planning fees				0.00
343000	Public works charges				0.00
360000	Miscellaneous				
361000	Rents and leases				0.00
362000	Other miscellaneous revenue				0.00
365000	Contributions/donations	0.00	0.00	50.00	0.00
370000	Investment and royalty earnings	0.00	0.00	58.90	58.90
	Total revenues	0.00	0.00	58.90	58.90
	EXPENDITURES				
510000	Miscellaneous				0.00
900-950	Capital expenditures	7,033.69	7,033.69		7,033.69
	Total expenditures	7,033.69	7,033.69	0.00	7,033.69
	Excess of revenues over (under)		·		•
	expenditures	(7,033.69)	(7,033.69)	58.90	7,092.59
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued				0.00
381000	Discount on bonds issued				0.00
381070	Notes/loans/intercap issued				0.00
382010	Sale of assets				0.00
383000	Transfers In				0.00
520000	Transfers out (enter as negative)				0.00
384000	Special items - revenue				0.00
385000	Extraordinary items - revenue				0.00
524000	Special items - expenditure (enter as negative)				0.00
525000	Extraordinary items - expenditure(enter as nega	0.00	2.22	2.22	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance Fund balances - July 1, 2014 as previously	(7,033.69)	(7,033.69)	58.90	7,092.59
	reported Prior paried adjustments			7,033.69	
	Prior period adjustments				
	Fund balances - July 1, 2014 as restated			7,033.69	
	Fund balances - June 30, 2015			7,092.59	

		Cap Proj/ Fair				
					VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes				0.00	
314200/316000					0.00	
	Intergovernmental revenue (See					
	supplemental section for detail)					
331000	Federal grants				0.00	
					0.00	
332000	Federal shared revenues				0.00	
334000	State grants				0.00	
					0.00	
335000	State shared revenues				0.00	
	Charges for services					
341010	Miscellaneous collections				0.00	
341070	Planning fees				0.00	
343000	Public works charges				0.00	
360000	Miscellaneous					
361000	Rents and leases				0.00	
362000	Other miscellaneous revenue				0.00	
365000	Contributions/donations				0.00	
370000	Investment and royalty earnings	200.00	200.00	92.34	(107.66	
	Total revenues	200.00	200.00	92.34	(107.66	
	EXPENDITURES					
510000	Miscellaneous	11,024.52	11,024.52		11,024.52	
900-950	Capital expenditures				0.00	
	Total expenditures	11,024.52	11,024.52	0.00	11,024.52	
	Excess of revenues over (under)					
	expenditures	(10,824.52)	(10,824.52)	92.34	10,916.86	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enter as negative)				0.00	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue				0.00	
524000	Special items - expenditure (enter as negative)				0.00	
525000	Extraordinary items - expenditure(enter as nega				0.00	
	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	(10,824.52)	(10,824.52)	92.34	10,916.86	
	Fund balances - July 1, 2014 as previously					
	reported			11,024.52		
	Prior period adjustments					
	Fund halanges July 4, 2044 as restated			44.004.55		
	Fund balances - July 1, 2014 as restated			11,024.52		
	Fund balances - June 30, 2015			11,116.86		
			-57-			

		FUND#4300				
		FAA Grant			VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT		BODGETED	AIVIOUNTS	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES			7	(112711112)	
	Taxes:					
311000/312000					0.00	
314200/316000					0.00	
	Intergovernmental revenue (See					
	supplemental section for detail)					
331000	Federal grants	1,075,655.50	1,075,655.50	384,713.17	(690,942.33	
					0.00	
332000	Federal shared revenues				0.00	
334000	State grants				0.00	
					0.00	
335000	State shared revenues				0.00	
	Charges for services					
341010	Miscellaneous collections				0.00	
341070	Planning fees				0.00	
343000	Public works charges				0.00	
360000	Miscellaneous					
361000	Rents and leases				0.00	
362000	Other miscellaneous revenue				0.00	
365000	Contributions/donations				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	1,075,655.50	1,075,655.50	384,713.17	(690,942.33	
	EXPENDITURES					
510000	Miscellaneous	240,000.00	240,000.00	17,200.95	222,799.05	
900-950	Capital expenditures	811,938.93	811,938.93	367,512.01	444,426.92	
	Total expenditures	1,051,938.93	1,051,938.93	384,712.96	667,225.97	
	Excess of revenues over (under)				/	
	expenditures	23,716.57	23,716.57	0.21	(23,716.36	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enter as negative)				0.00	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue				0.00	
524000	Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.00	
525000	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	23,716.57	23,716.57	0.00	(23,716.36	
	Fund balances - July 1, 2014 as previously	23,7 10.57	23,710.57	0.21	(23,710.30	
	reported			0.47		
	Prior period adjustments			- · ·		
	Fund balances - July 1, 2014 as restated			0.47		
	Fund balances - June 30, 2015			0.68		
			E-7			
			-57-			

		FUND#4310 Cap equip Coal Board: Road				
			Cap equip Coa	i Board: Road	d: Road VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes				0.00	
314200/316000					0.00	
	Intergovernmental revenue (See					
	supplemental section for detail)					
331000	Federal grants				0.00	
	Endouglab and account				0.00	
332000	Federal shared revenues	100 700 00	400 700 00	00.040.00	0.00	
334000	State grants	199,722.00	199,722.00	20,642.00	(179,080.00)	
005000	Ctata abased serves				0.00	
335000	State shared revenues Charges for services				0.00	
244040					0.00	
341010 341070	Miscellaneous collections Planning fees				0.00	
	Public works charges				0.00	
343000 360000	Miscellaneous				0.00	
361000	Rents and leases				0.00	
362000	Other miscellaneous revenue				0.00	
365000	Contributions/donations				0.00	
370000	Investment and royalty earnings				0.00	
070000	invocanient una royalty carnings				0.00	
	Total revenues	199,722.00	199,722.00	20,642.00	(179,080.00)	
		,	,	,	, ,	
	EXPENDITURES					
510000	Miscellaneous				0.00	
900-950	Capital expenditures	20,462.00	20,462.00	20,642.00	(180.00)	
	Total expenditures	20,462.00	20,462.00	20,642.00	(180.00)	
	Excess of revenues over (under)					
	expenditures	179,260.00	179,260.00	0.00	(179,260.00)	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enter as negative)				0.00	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue				0.00	
524000 525000	Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.00	
525000	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	179,260.00	179,260.00	0.00	(179,260.00)	
	Fund balances - July 1, 2014 as previously reported	179,200.00	179,200.00	0.00	(179,200.00)	
	Prior period adjustments			0.00		
	ported dajdotitionto					
	Fund balances - July 1, 2014 as restated			0.00		
	Fund balances - June 30, 2015			0.00		
			-57-			

		FUND#4313 CBG-Street Outreach Shelter				
		CBG-Street Outreach Si			VARIANCE	
		BUDGETED AN	AMOUNTS		WITH FINAL BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
0.1.1.000/0.1.000	Taxes:				0.00	
311000/312000					0.00	
314200/316000	Gross Proceeds/ Entitlement Intergovernmental revenue (See				0.00	
	supplemental section for detail)					
331000	Federal grants				0.00	
	J				0.00	
332000	Federal shared revenues				0.00	
334000	State grants	14,000.00	14,000.00	39,260.00	25,260.00	
					0.00	
335000	State shared revenues				0.00	
	Charges for services					
341010	Miscellaneous collections				0.00	
341070	Planning fees				0.00	
343000	Public works charges				0.00	
360000	Miscellaneous					
361000	Rents and leases				0.00	
362000	Other miscellaneous revenue				0.00	
365000	Contributions/donations				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	14,000.00	14,000.00	39,260.00	25,260.00	
	EXPENDITURES					
510000	Miscellaneous				0.00	
900-950	Capital expenditures	39,260.00	39,260.00	39,260.00	0.00	
	Total expenditures	39,260.00	39,260.00	39,260.00	0.00	
	Excess of revenues over (under)					
	expenditures	(25,260.00)	(25,260.00)	0.00	25,260.00	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enter as negative)				0.00	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue				0.00	
524000 525000	Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.00	
323000	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	(25,260.00)	(25,260.00)	0.00	25,260.00	
	Fund balances - July 1, 2014 as previously reported	(23,200.00)	(20,200.00)	0.00	23,200.00	
	Prior period adjustments			0.00		
				0.00		
	Fund balances - July 1, 2014 as restated Fund balances - June 30, 2015			0.00		
	i una salances - oune so, zors			0.00		
			-57-			

		FUND#4318				
		CBG-Rural Fire Equipment			VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT	DESCRIPTION	ODICINAL	FINIAL	ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES Taxes:					
311000/312000					0.00	
314200/312000	' '				0.00	
314200/310000	Intergovernmental revenue (See				0.00	
	supplemental section for detail)					
331000	Federal grants				0.00	
					0.00	
332000	Federal shared revenues				0.00	
334000	State grants	21,174.27	21,174.27	21,174.27	0.00	
					0.00	
335000	State shared revenues				0.00	
	Charges for services					
341010	Miscellaneous collections				0.00	
341070	Planning fees				0.00	
343000	Public works charges				0.00	
360000	Miscellaneous					
361000	Rents and leases				0.00	
362000	Other miscellaneous revenue				0.00	
365000	Contributions/donations				0.00	
370000	Investment and royalty earnings				0.00	
	Total revenues	21,174.27	21,174.27	21,174.27	0.00	
	EXPENDITURES					
510000	Miscellaneous	21,174.27	21,174.27	21,174.27	0.00	
900-950	Capital expenditures	_ :,:: ::=:	,	,	0.00	
	Total expenditures	21,174.27	21,174.27	21,174.27	0.00	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.00	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enter as negative)				0.00	
384000	Special items - revenue				0.00	
385000	Extraordinary items - revenue				0.00	
524000	Special items - expenditure (enter as negative) Extraordinary items - expenditure(enter as negative)				0.00	
525000	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	0.00	0.00	0.00	0.00	
	Fund balances - July 1, 2014 as previously reported	0.00	0.00	0.00	0.00	
	Prior period adjustments			0.00		
	Fund balances - July 1, 2014 as restated			0.00		
	Fund balances - June 30, 2015			0.00		

		FUND#4320 CBG- Plenty Coup HS				
			CBG- Plent	y Coup HS	VARIANCE	
					WITH FINAL	
		BUDGETED	AMOUNTS		BUDGET	
ACCOUNT				ACTUAL	POSITIVE	
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)	
	REVENUES					
	Taxes:					
311000/312000	Property taxes				0.00	
314200/316000					0.00	
	Intergovernmental revenue (See					
	supplemental section for detail)					
331000	Federal grants				0.00	
22222	Es de sel els estad es conse				0.00	
332000	Federal shared revenues	75.000.00	75.000.00	75 000 00	0.00	
334000	State grants	75,000.00	75,000.00	75,000.00	0.00	
225000	Ctate chared revenues				0.00	
335000	State shared revenues Charges for services				0.00	
244040	Miscellaneous collections				0.00	
341010 341070	Planning fees				0.00	
	Public works charges				0.00	
343000 360000	Miscellaneous				0.00	
361000	Rents and leases				0.00	
362000	Other miscellaneous revenue				0.00	
365000	Contributions/donations				0.00	
370000	Investment and royalty earnings				0.00	
070000	invocation and royally carrings				0.00	
	Total revenues	75,000.00	75,000.00	75,000.00	0.00	
		,	,	,		
	EXPENDITURES					
510000	Miscellaneous	75,000.00	75,000.00	75,000.00	0.00	
900-950	Capital expenditures				0.00	
	Total expenditures	75,000.00	75,000.00	75,000.00	0.00	
	Excess of revenues over (under)					
	expenditures	0.00	0.00	0.00	0.00	
	OTHER FINANCING SOURCES (USES)					
381000	Bonds issued				0.00	
381000	Discount on bonds issued				0.00	
381070	Notes/loans/intercap issued				0.00	
382010	Sale of assets				0.00	
383000	Transfers In				0.00	
520000	Transfers out (enter as negative)				0.00	
384000	Special items - revenue				0.00	
385000 524000	Extraordinary items - revenue Special items - expenditure (enter as negative)				0.00	
525000	Extraordinary items - expenditure(enter as negative)				0.00	
323000	Total other financing sources (uses)	0.00	0.00	0.00	0.00	
	Net change in fund balance	0.00	0.00	0.00	0.00	
	Fund balances - July 1, 2014 as previously	0.00	0.00		0.00	
	reported			0.00		
	Prior period adjustments					
	Fund balances - July 1, 2014 as restated			0.00		
	Fund balances - June 30, 2015			0.00		
			-57-			

ACCOUNT NUMBER DESCRIPTION ORIGINAL FINAL AMOUNTS ACTUAL POST				FUND#		
ACCOUNT NUMBER DESCRIPTION ORIGINAL FINAL AMOUNTS ACTUAL POST				Cap Proj/ I	VADIANCE	
ACCOUNT DESCRIPTION ORIGINAL FINAL AMOUNTS NEGA						VARIANCE
ACCUNT NUMBER DESCRIPTION ORIGINAL FINAL AMOUNTS (NEGA Taxes:			PUDCETED	AMOUNTS		
NUMBER DESCRIPTION ORIGINAL FINAL AMOUNTS (NEGA: REVENUES Taxes:	ACCOUNT		BUDGETED	AWIOUNTS	ACTUAL	
REVENUES Taxes:		DESCRIPTION	OPIGINAL	EINIAI		(NEGATIVE)
Taxes:			ORIGINAL	IIIAL	ANICONTO	(NEOATIVE)
311000/312000 Property taxes						
314200/316000 Gross Proceeds/ Entitlement Intergovernmental revenue (See supplemental section for detail)						0.00
Intergovernmental revenue (See supplemental section for detail) 331000 Federal grants						0.00
Supplemental section for detail)						0.00
331000 Federal grants						
332000 Federal shared revenues 334000 State grants						0.00
State grants State grants State shared revenues State shared revenue Sta	001000	1 odorał granto				0.00
State grants State grants State shared revenues State shared revenue Stat	332000	Federal shared revenues				0.00
State shared revenues State shared revenue State shared						0.00
Charges for services 341010 Miscellaneous collections 341070 Planning fees 343000 Public works charges 360000 Miscellaneous 361000 Rents and leases 362000 Other miscellaneous revenue 490,000.00 490,000.00 574,997.31 84,5 365000 Contributions/donations 1,941.04 1,5 370000 Investment and royalty earnings 1,941.04 1,5 370000 Total revenues 490,000.00 490,000.00 576,938.35 86,5 2 2 2 2 2 2 2 2 2	334000	Otate grants				0.00
Charges for services 341010 Miscellaneous collections 341070 Planning fees 343000 Public works charges 360000 Miscellaneous 361000 Rents and leases 362000 Other miscellaneous revenue 490,000.00 490,000.00 574,997.31 84,5 365000 Contributions/donations 1,941.04 1,5 365000 Investment and royalty earnings 1,941.04 1,5 370000 Investment and royalty earnings 1,941.04 1,5 370000 Miscellaneous 40,501.52 40,501.52 420,383.74 379,6 379	335000	State shared revenues				0.00
Miscellaneous collections Miscellaneous collections Miscellaneous Miscellaneous revenue 490,000.00 490,000.00 574,997.31 84,8 490,000.00 490,000.00 574,997.31 84,8 490,000.00 Miscellaneous Mis						0.00
341070 Planning fees						0.00
343000 Public works charges						0.00
360000 Miscellaneous		-				0.00
361000 Rents and leases 490,000.00 490,000.00 574,997.31 84,9		-				0.00
362000 Other miscellaneous revenue 490,000.00 490,000.00 574,997.31 84,5						0.00
365000 Contributions/donations 1,941.04 1,550 1,550			400,000,00	400 000 00	574 007 21	84,997.31
370000 Investment and royalty earnings			490,000.00	490,000.00	374,997.31	0.00
Total revenues					1 0/1 0/	1,941.04
EXPENDITURES	370000	investment and royalty earnings			1,541.04	1,941.04
EXPENDITURES		Total revenues	490,000.00	490,000.00	576,938.35	86,938.35
S10000 Miscellaneous			·	·		·
900-950 Capital expenditures		EXPENDITURES				
Total expenditures 505,501.52 505,501.52 420,383.74 85,1	510000	Miscellaneous			420,383.74	(379,882.22
Excess of revenues over (under) expenditures	900-950		,	465,000.00	0.00	465,000.00
expenditures (15,501.52) (15,501.52) 156,554.61 172,0 OTHER FINANCING SOURCES (USES) 381000 Bonds issued 381000 Discount on bonds issued 381070 Notes/loans/intercap issued 382010 Sale of assets 383000 Transfers In 520000 Transfers out (enter as negative) 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 0.00 0.00 0.00			505,501.52	505,501.52	420,383.74	85,117.78
OTHER FINANCING SOURCES (USES) 381000 Bonds issued 381000 Discount on bonds issued 381070 Notes/loans/intercap issued 382010 Sale of assets 383000 Transfers In 520000 Transfers out (enter as negative) 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 0.00 0.00		, ,				
381000 Bonds issued 381000 Discount on bonds issued 381070 Notes/loans/intercap issued 382010 Sale of assets 383000 Transfers In 520000 Transfers out (enter as negative) 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 0.00 0.00			(15,501.52)	(15,501.52)	156,554.61	172,056.13
381000 Discount on bonds issued 381070 Notes/loans/intercap issued 382010 Sale of assets 383000 Transfers In 520000 Transfers out (enter as negative) 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 0.00 0.00 0.00						
381070 Notes/loans/intercap issued 382010 Sale of assets 383000 Transfers In 520000 Transfers out (enter as negative) 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 0.00 0.00 0.00						0.00
382010 Sale of assets 383000 Transfers In 520000 Transfers out (enter as negative) 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 0.00 0.00 0.00						0.00
383000 Transfers In 520000 Transfers out (enter as negative) 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 0.00 0.00 0.00		•				0.00
520000 Transfers out (enter as negative) 384000 Special items - revenue 385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 0.00 0.00						0.00
384000 Special items - revenue						0.00
385000 Extraordinary items - revenue 524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 0.00 0.00		-				0.00
524000 Special items - expenditure (enter as negative) 525000 Extraordinary items - expenditure(enter as negative) Total other financing sources (uses) 0.00 0.00 0.00		•				0.00
525000 Extraordinary items - expenditure(enter as negation of the financing sources (uses) 0.00 0.00 0.00						0.00
Total other financing sources (uses) 0.00 0.00 0.00						0.00
	525000					0.00
		• • • • • • • • • • • • • • • • • • • •				0.00
Net change in fund balance (15,501.52) (15,501.52) 156,554.61 172,0			(15,501.52)	(15,501.52)	156,554.61	172,056.13
Fund balances - July 1, 2014 as previously					15 501 50	
reported 15,501.52		•			15,501.52	
Prior period adjustments		Prior period adjustments				
Fund balances - July 1, 2014 as restated 15,501.52		Fund balances - July 1, 2014 as restated			15.501.52	
Fund balances - June 30, 2015 172,056.13					,	
		, ,				
-57-				-57-		

			ТОТ	ALS	_
ACCOUNT		BUDGETED	AMOUNTS	ACTUAL	VARIANCE WITH FINAL BUDGET POSITIVE
NUMBER	DESCRIPTION	ORIGINAL	FINAL	AMOUNTS	(NEGATIVE)
	REVENUES				
	Taxes:				
311000/312000	Property taxes	0.00	0.00	0.00	0.00
314200/316000		0.00	0.00	0.00	0.00
	Intergovernmental revenue (See				
	supplemental section for detail)			224 - 42 4-	
331000	Federal grants	0.00	0.00	384,713.17	0.00
00000	Endouble and account	0.00	0.00	0.00	0.00
332000	Federal shared revenues	0.00	0.00	0.00	0.00
334000	State grants	309,896.27	309,896.27	156,076.27	(153,820.00)
225000	Ctata abarad rayanya	0.00	0.00	0.00	0.00
335000	State shared revenues Charges for services	0.00	0.00	0.00	0.00
241010	 	0.00	0.00	0.00	0.00
341010 341070	Miscellaneous collections Planning fees	0.00	0.00	0.00	0.00
343000	Public works charges	0.00	0.00	0.00	0.00
360000	Miscellaneous	0.00	0.00	0.00	0.00
361000	Rents and leases	0.00	0.00	0.00	0.00
362000	Other miscellaneous revenue	490,000.00	490,000.00	574,997.31	84,997.31
365000	Contributions/donations	0.00	0.00	0.00	0.00
370000	Investment and royalty earnings	6,700.00	6,700.00	9,231.43	2,531.43
070000	invocanient una royalty carningo	0,700.00	0,7 00.00	0,201.10	2,001.10
	Total revenues	731,596.27	731,596.27	1,125,018.18	(66,291.26)
	EXPENDITURES				
510000	Miscellaneous	1,001,245.17	1,001,245.17	533,758.96	244,687.16
900-950	Capital expenditures	1,589,019.72	1,589,019.72	427,414.01	717,178.79
	Total expenditures	1,463,325.96	1,463,325.96	961,172.97	961,865.95
	Excess of revenues over (under) expenditures	(731,729.69)	(731,729.69)	163,845.21	895,574.69
	OTHER FINANCING SOURCES (USES)				
381000	Bonds issued	0.00	0.00	0.00	0.00
381000	Discount on bonds issued	0.00	0.00	0.00	0.00
381070	Notes/loans/intercap issued	0.00	0.00	0.00	0.00
382010	Sale of assets	0.00	0.00	0.00	0.00
383000	Transfers In	0.00	0.00	0.00	0.00
520000	Transfers out (enter as negative)	0.00	0.00	0.00	0.00
384000	Special items - revenue	0.00	0.00	0.00	0.00
385000	Extraordinary items - revenue	0.00	0.00	0.00	0.00
524000	Special items - expenditure (enter as negative)	0.00	0.00	0.00	0.00
525000	Extraordinary items - expenditure(enter as nega		0.00	0.00	0.00
	Total other financing sources (uses)	0.00	0.00	0.00	0.00
	Net change in fund balance Fund balances - July 1, 2014 as previously reported	(731,729.69)	(731,729.69)	163,845.21 885,940.16	895,574.69
	roportou			0.00	
	Prior period adjustments	l.			
	Prior period adjustments			0.00	
	Prior period adjustments Fund balances - July 1, 2014 as restated			885,940.16	

Big Horn County SCHEDULE OF FEDERAL/STATE GRANTS, ENTITLEMENTS, AND SHARED REVENUES FISCAL YEAR ENDING JUNE 30, 2015

	REVENUE CODE	RECEIVING FUND	AMOUNT
FEDERAL CRANTS/ENTITI EMENTS (LIST)			
PUBLIC SAFETY COPS GRANT #2	331021	PS - 2300	(65,537.27)
SAFMR HELP AMERICA VOTE ACT	331045	ST ALLO FED MINERAL ROYAL FUND - 2894	(27,704.00)
COMM TRANS ENH PROG - CTEP	331050	COMM TRANS ENH PROG - 2956	(356,581.27)
RECREATIONAL TRAILS GRANT (CTEP)	331050	RECREATIONAL TRAILS GRANT - 2969	(9,842.19)
GENERAL FEMA FLOOD	331110	GF - 1000	(542.44)
ROAD FEMA FLOOD	331110	ROAD - 2110	(62,406.45)
BRIDGE FEMA FLOOD	331110	BRIDGE FUND - 2130	(224,797.32)
Em Preparedness Rev	331115	EMERGENCY PREPAREDNESS - 2975	(32,943.00)
Em Preparedness Rev	331115	EMERGENCY PREPAREDNESS - 2975	(3,266.00)
CAP PROJ/FAA GRANT FED AERONAUTIC ADM	331129	CAP PROJ/FAA GRANT - 4300	(384,713.17)
MCH BLOCK GRANT MCH BLOCK GRANT	331143	MCH BLOCK GRANT - 2973	(15,016.40)
MIECHV MCH REVENUE	331143	MATERNAL INFANT EARLY CHILDHOOD HOME	(159,107.55)
MCH IMMUNIZATION GRANT	331146	MCH IMMUNIZATION - 2976	(10,966.75)
IIIB ADMIN COA GRANT IIIB	331161	IIIB ADM - 2981	(21,648.00)
CI-NUT/CONG MEALS COA GRANT CI	331162	CI NUT/CONG MEALS - 2983	(50,883.00)
CII-HOME DEL MEALS COA GRANT CII	331163	CII HM DEL - 2987	(6,735.00)
CI-NUT/CONG MEALS CASH IN LIEU:CI	331165	CI NUT/CONG MEALS - 2983	(5,963.73)
CII-HOME DEL MEALS CASH IN LIEU:CII	331166	CII HM DEL - 2987	(885.46)
DUI TASK FORCE (61-2-107, MCA)	331178	DUI TASK FORCE - 2950	(2,000.00)
Total Fadoral Occupta /Fatistacousta			(4.444.500.00)
Total Federal Grants/Entitlements			(1,441,539.00)
FEDERAL SHARED REVENUES - (LIST)			
CI-NUT/CONG MEALS FEDERAL REVENUE SHARING	332010	CI NUT/CONG MEALS - 2983	(8,025.42)
CII-HOME DEL MEALS FEDERAL REVENUE SHARING	332010	CII HM DEL - 2987	(703.11)
GEN FED PILT-TAYLOR GRAZING	333020	GF - 1000	(1,947.89)
FEDERAL PILT FEDERAL PILT	333040	FEDERAL PILT - 2900	(13,737.00)
Total Federal Shared Revenues			(24,413.42)
Total Federal Shared Revenues			(24,413.42)
STATE GRANTS/ENTITLEMENTS - (LIST)			
I GVT WEED NOXIOUS WEED ST GRNT	334025	I WEED FUND - 2840	(9,285.72)
GAS TAX ROAD AID/PUBLIC TRANSPORT	334041	GAS TAX - 2820	(1,566.74)
CAP EQ:COAL BRD-ROAD EQ STATE COAL BOARD GRAN		CAP EQUIP COAL BOARD:ROAD - 4310	(20,642.00)
CBG-COUNTY GROWTH POLICY CBG - LITTLE BIG HORN COLLEGE WORK TRAIN PROG	334060 334060	CBG-COUNTY GROWTH POLICY - 4313 CBG LITTLE BIG HORN COLLEGE WORK TRAIN	(39,260.00)
COAL BRD: Plenty Coups HS	334060	CBG HOSPITAL MINIVAN - 4320	(75,000.00)
LIBRARY FED GRNT LIBRARY FED GRNT	334100	LIBRARY FED GRNT - 2882	(1,554.97)
STATE AID/LIBRARIES STATE AID:LIBRARIES	334105	STATE AID/LIBRARIES - 2881	(6,227.76)
TSEP TREAS ST ENDOW PR	334120	TSEP - 2892	(208,590.10)
RURAL FIRE CTL DNRC GT: RURAL FIRE ASST CIP Community Development	334121 334121	RURAL FIRE CTL - 2340 TSEP - 2892	(9,960.34) (6,334.21)
Cir Community Development	334121	13LF - 2092	(0,334.21)
Total State Grants/Entitlements			(399,596.11)
STATE SHARED REVENUES - (LIST)			
ALCOHOL TREATMENT/REHAB APPORTION	335005	ALCOHOL TREATMENT - 2800	(40,288.00)
ST ALLOCATED FED MINERAL ROYALTIES GAS TAX GASOLINE TAX APPORTIONMENT	335032 335040	ST ALLO FED MINERAL ROYAL FUND - 2894 GAS TAX - 2820	(3,102,019.72)
ROAD SEVERANCE TAX (LGST)	335065	ROAD - 2110	(101,301.47)
GEN VIDEO/POKER APPORT	335075	GF - 1000	(2,825.00)
911 EMERGENCY 911 EMERGENCY NUMBER	335080	911 EMERGENCY - 2850	(100,836.43)
GEN DISTRICT COURT REIMB	335095	GF - 1000	(1,321.61)
GEN ST ENTILMNT SHARE:QTR PAY ROAD ST ENTILMNT SHARE:QTR PAY	335230 335230	GF - 1000 ROAD - 2110	(17.97) (164,700.02)
BRIDGE ST ENTILMNT SHARE:QTR PAY	335230	BRIDGE FUND - 2130	(0.33)
ST ENTILMNT SHARE:QTR PAY	335230	FAIR - 2160	(1.39)
LIBRARY ST ENTILMNT SHARE:QTR PAY	335230	LIBRARY - 2220	(12,007.53)
PUB SAFETY ST ENTILMNT SHARE:QTR PAY	335230	PS - 2300	(23.52)
HEALTH INS ST ENT SHARE:QTR PAY I GVT WEED ST ENTILMNT SHARE:OTR PAY	335230 335230	HEALTH INS - 2371 I WEED FUND - 2840	(32,242.65)
I GV I WEED ST EINTILIWINT SHAKE:UTK PAT	JJJZJU	I WLLD FUND - 2040	(1.07)
Total State Shared Revenues			(3,689,318.15)
LOCAL GRANTS - (LIST)			, , , , , , , , , , , , , , , , , , , ,
PUB SAFETY CTY OF HRDN/LAW ENF AGREE	338020	PS - 2300	(425,000.00)
I GVT WEED BIA WEED CTL AGRMNT	338040	I WEED FUND - 2840	(23,816.50)
			(448,816.50)
TOTAL	338040	I WEED FUND - 2840	

ALL FUNDS CASH RECONCILIATION FISCAL YEAR ENDING JUNE 30, 2015

	I IOCAL IL	AN LINDING	JUNE 30, 20	10	
		RANK	NAME		
	 	DAIN	INAME		
Account Description (not full acct #)	First Interstate Bank (FIB)	Littlie Horn State Bank (LHSB)	Various Accounts	Buchanan Capital	Cash in all depositories
BALANCE PER					-
STATEMENTS	(52,524.16)	314,126.93			261,602.77
ADD					
Deposits in transit	83,253.82				83,253.82
Service charges					0.00
					0.00
					0.00
					0.00
Total to add	02.052.02	0.00	0.00	0.00	
SUBTRACT	83,253.82	0.00	0.00	0.00	83,253.82
					0.00
Outstanding checks Other					0.00
Other					0.00
					0.00
					0.00
					0.00
Total to subtract	0.00	0.00	0.00	0.00	0.00
TOTAL CASH	0.00	0.00	0.00	0.00	0.00
IN DEPOSITS	30,729.66	314,126.93	0.00	0.00	344,856.59
ADD	00,120.00	011,120.00	0.00	0.00	011,000.00
Investments					0.00
Repurchase	9,730,720.05				9,730,720.05
Buchanan Capital				5,000,000.00	5,000,000.00
FIB Invested	4,570,136.74			, ,	4,570,136.74
LHSB Invested		1,000,000.00			1,000,000.00
Big Horn Irrigation			58,922.23		58,922.23
Valley Center Drain			22,348.01		22,348.01
Pryor School dist #2&3			582,147.20		582,147.20
Hardin Elem Debt Service			0.00		0.00
Lodge Grass Sch Dist #27&2			7.35		7.35
Wyola			190,959.35		190,959.35
Decker Scholl Dist #1			272,217.49		272,217.49
Spring Greek Sch Dist			28,787.94		28,787.94
BHC/BIA Solid Waste			5,000.00		5,000.00
Big Horn County & BIA	44 200 050 70	4 000 000 00	300.00	F 000 000 00	300.00
Total to add	14,300,856.79	1,000,000.00	1,160,689.57	5,000,000.00	21,461,546.36
DEPOSITORIES	14,331,586.45	1,314,126.93	1,160,689.57	5,000,000.00	21,806,402.95
ADD					
Cash and cash items on hand					0.00
Petty Cash	1,000.00				1,000.00
Revolving Travel	2,000.00				2,000.00
Vault	600.00				600.00
	333.30				0.00
					0.00
					0.00
					0.00
Total to add	3,600.00	0.00	0.00	0.00	3,600.00
**TOTAL ACCOUNTED					
FOR	14,335,186.45	1,314,126.93	1,160,689.57	5,000,000.00	21,810,002.95

		*Total cas	h must agree wit	h total cash repoi	ted within report	
Cash reconciles Cash does not reconcile						
		-73-				

GENERAL INFORMATION SECTION

	ERAL INFORMATION all portions applicable to entity)
Class of county/city	First
Date of incorporation	1913
·	
3. County seat	Hardin
4. Form of government	Commission/Executive
Population (most recent estimate)	12,685
6. Land area	4,995.46 sq miles
7. Miles of roads/streets/alleys	1,428
8. Taxable valuation	25,114,400
Road taxable valuation (county)	20921000
10. Number of water consumers	
11. Average daily water consumption	
12. Miles of water main	
13. Miles of sanitary and storm sewers	
14. Number of building permits issued	
15. Number of full-time employees	
	ERTY TAX MILL LEVIES -
	ınds only (For fiscal year being reported)
Fund/activity	Mills
General	31.84
Road	24.30
Bridge	0.08
Fair	1.90
Mosquito Library	0.00 4.98
Cemetery #2	5.56
Public Safety	31.66
l'Weed	0.79
Health Insurnace	2.76
Study Commission	1.00
TOTAL	104.87

CONVERSION WORKSHEETS

THESE PAGES WILL ASSIST WITH THE GASB 34 CONVERSION THEY DO NOT HAVE TO BE INCLUDED WITH YOUR REPORT SUBMISSION

	001150111 5 05 04		L FUNDS				
	SCHEDULE OF CA	SH RECEIPTS SCAL YEAR I			S - ALL FUND	os	
	FR		INDING JUN	E 30, 2013			
Account number	Description	Cash balance 7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2015
1000	GENERAL	2,625,078.71	5,030,688.85	761,635.77	5,443.65	6,188,846.14	2,223,113.54
2000	SPECIAL REVENUE FUNDS						
2110	Road	420,551.39	1,540,252.55	130,138.52	55.96	1,698,632.08	392,254.42
2120	Poor	050 440 47	236.50	2 2 4 2 4 2	0.00	236.50	0.00
2130 2140	Bridge Weed control	358,442.17	82,629.02	2,646.12	0.00	101,162.54	342,554.77 0.00
2150	Predatory animal sheep	309.26	161.82	0.00	0.00	264.00	207.08
2155	Predatory animal Cattle	13,249.86	28,837.13	0.00	0.00	35,195.79	6,891.20
2160	Fair	34,397.00	52,319.19	43,290.67	0.00	99,850.91	30,155.95
2190	Med Facilities	0.00	169,046.48	0.00	0.00	169,046.48	0.00
2200	Mosquito	67,823.34	66,895.05	4,230.40	0.00	78,417.00	60,531.79
2220	Library	42,310.84	256,906.13	21,965.00	91.75	285,416.64	35,673.58
2240	Cemetery #2	15,221.92	22,537.52	8,052.35	0.00	33,350.61	12,461.18
2250	Planning	53,441.89	0.00	0.00	0.00	0.00	53,441.89
2270	Disaster Public safety	2.01 711.887.90	0.00 1.383.465.28	1,192,227.98	0.00 536.66	2,608,299,82	2.01 678.744.68
2301	Enforce Underage Drinking	376.28	0.00	0.00	0.00	0.00	376.28
2305	Deferred Pros/Imposition	7,429.93	2,070.00	0.00	0.00	0.00	9,499.93
2340	Rural Fire control	(5,958.69)	20,733.34	0.00	0.00	11,107.03	3,667.62
2341	Rural Fires	0.00	0.00	113,263.17	0.00	98,360.17	14,903.00
2350	Local government	0.00	22,812.07	0.00	0.00	1,695.97	21,116.10
2371	Health insurance	287,638.19	339,768.76	397,550.31	0.00	824,230.24	200,727.02
2372	Permissive Midical Levy	164.18	120.59	6.63	0.00	291.40	0.00
2390	Drug Forfeiture	1,557.02	1,060.00	0.00	0.00	0.00	2,617.02
2392	CDBG	83,614.78	0.00	0.00	0.00	0.00	83,614.78
2393	Records preservation	23,765.99	7,568.00	0.00	34.17 0.00	13,986.17	17,313.65
2395	CDBG/DYCK Phase II	0.12 1,586.83	2,500.00	0.00	0.00	2,500.00	0.12 1,586.83
2710 2800	Library Gifts/Legacies Alcohol rehabilitation	10,386.18	40,288.00	0.00	0.00	40,288.00	10,386.18
2820	Gas tax	655,974.76	133,682.34	4,512.59	0.00	265,222,64	528,947.05
2830	Junk Veh Disp	19,893.98	0.00	0.00	0.00	473.60	19,420.38
2840	Weed grant	226,727.64	108,946.46	2,070.36	0.00	90,938.93	246,805.53
2850	911 Emergency	342,856.96	100,903.91	2,916.23	0.00	76,123.53	370,553.57
2859	County Land Info	12,004.50	1,257.00	0.00	0.00	0.00	13,261.50
2860	Land planning	(33.33)					(33.33)
2865	DNRC Grant	(2,832.85)	2,832.85	0.00	0.00	0.00	0.00
2881	State Aid/Libraries	2,362.60	6,227.76	0.00	0.00	4,360.00	4,230.36
2882	Library Fed Grant	7,862.16	1,554.97	0.00	0.00	3,242.47	6,174.66
2883	Library Gates Foundation	28.11	0.00	2,500.00	0.00	2,500.00	28.11
2884	Summer Reading Program	0.00	4,000.00	1,000.00	0.00	1,537.50	3,462.50
2892 2894	TSEP State allocated federal mineral royalties	(19,650.40) 5,018,667.03	243,871.21 3,166,223.72	0.00 39,246.49	0.00	215,921.01 3,201,527.61	8,299.80 5,022,609.63
2894	P.I.I.T.	1.157.59	13,738.64	39,246.49	0.00	3,201,527.61	5,022,609.63
2925	Library Const/Aoutomation	0.00	1,000.00	0.00	0.00	1,000.00	0.00
2950	DUI Task Force	2.244.70	2,000.00	0.00	0.00	0.00	4,244,70
2956	Comm Trans Enh Prog	48.06	264,153.54	0.00	0.00	284,658.54	(20,456.94)
2958	Disaster	(68,000.00)	68,000.00	0.00	0.00	0.00	0.00
2969	Recreational Trails Grant	(3.00)	0.00	0.00	0.00	0.00	(3.00)
2973	MCH Block Grant	(3,219.70)	15,016.40	0.00	0.00	16,898.99	(5,102.29)
2974	Maternal Infant Early Childhood Home Visit	41,967.95	120,750.00	0.00	0.00	174,015.44	(11,297.49)
2975	Emergency Preparedness	0.00	32,943.00	0.00	0.00	28,171.37	4,771.63
2976	MCH Immunization	27,395.40	10,966.75	0.00	0.00	5,948.43	32,413.72
2979	Fetal Infant Child Mortality	1,388.98	0.00	0.00	0.00	0.00	1,388.98
2981	IIIB ADM	3,955.81	26,193.40	2,637.00	0.00	25,295.74	7,490.47
2983	CI NUT/Cong Meals	8,864.51	99,762.29	8,043.00	0.00	103,823.00	12,846.80
2987 2995	CII HM DEL	1,487.99	21,558.06 70,185.40	1,189.00	0.00	21,704.05 70.182.25	2,531.00 3.15
2990	Mission Life Line (AHA) TOTAL SPECIAL REVENUE	8,409,347.84	70,185.40 8,555,975.13	1,977,496.14	718.54	10,710,783.00	8,231,317.57
		2,,	2,000,0.0.10	.,,		2,1 12,1 23.00	3,223,233
	1		-70-	1			
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		AL	L FUNDS				
	SCHEDULE OF CAS				S - ALL FUND	S	
	FIS	CAL YEAR E	NDING JUN	E 30, 2015			
Account number	Description	Cash balance 7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	Cash balance 6/30/2015
3000	DEBT SERVICE FUNDS (list)						
3010	Refunding Bonds	(20.00)	217,809.88	572.14	0.00	218,362.02	0.00
							0.00
	TOTAL DEBT SERVICE FUNDS	(20.00)	217,809.88	572.14	0.00	218,362.02	0.00
4000 4010	CAPITAL PROJECTS FUNDS (list) General	431,907.43	240.71	3,376.74	0.00	0.00	435,524.88
4010	Road	177,137.43	98.70	1,384.92	0.00	0.00	178,621.05
4012	Junk Veh	121,887.66	67.93	952.93	0.00	0.00	122,908.52
4013	Public Safety	96,677.27	53.88	755.85	0.00	0.00	97,487.00
4014	Library	24,770.17	13.82	193.67	0.00	0.00	24,977.66
4015 4016	Bridge Fair	7,033.69 11,024.52	3.91 6.14	54.99 86.20	0.00	0.00	7,092.59 11,116.86
4300	FAA Grant	0.00	898,114.00	0.00	0.00	915,315.17	(17,201.17)
4310	Coal Board Road	(140,000.00)	140,000.00	0.00	0.00	20,642.00	(20,642.00)
4313	County Growth Policy	(14,000.00)	53,260.00	0.00	0.00	39,260.00	0.00
4318 4320	Little Big Horn College	0.00	21,174.27	0.00	0.00	21,174.27 75,000.00	0.00
4500	Plenty Coup HS Insurance	15,501.52	75,000.00 575,148.05	1,790.30	0.00	399,069.99	193,369.88
		.,	,	,			,
	TOTAL CAPITAL PROJECTS FUNDS	731,939.69	1,763,181.41	8,595.60	0.00	1,470,461.43	1,033,255.27
5000 5110	ENTERPRISE FUNDS (list) Hospital/Nursing						0.00
5210	Water						0.00
5310	Sewer						0.00
5410	Solid Waste						0.00
5510 5610	Ambulance Airport						0.00
2010	Airport						0.00
	TOTAL ENTERPRISE FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
6000	INTERNAL SERVICE FUNDS (list)						
6050	INT SVC	0.00	492.82	0.00	0.00	492.82	0.00
	TOTAL INTERNAL SERVICE FUNDS	0.00	492.82	0.00	0.00	492.82	0.00
7000	TRUST FUNDS (list)	0.00		0.00			
							0.00
7100	AGENCY FUNDS (list)						
7117 7130	BIG HORN HOSP ASSOC PROTESTED TAX	0.00 269,747.58	27,769.09 (221,828.97)	0.00 4,925.23	26,017.92 0.00	0.00 8,702.82	1,751.17 44,141.02
7150	REDEMPTION FUND	65.59	45,839.77	0.00	45,839.77	65.59	(0.00)
7160	DISTRICT COURT FUND	51,272.33	0.00	399.74	153.69	0.00	51,518.38
7174	DELINQ TAX RE/PP/MH	3,434.89	0.00	0.00	0.00	0.00	3,434.89
7195	SURPLUS PROCEEDS	196.75	0.00	0.00	0.00	0.00	196.75 0.00
							0.00
7200	SPECIAL DISTRICTS (list)						
7210	CONSERVATION DIST	11,273.44	21,850.94	130.79	22,759.44	16.15	10,479.58
7220	LITTLE HORN IRRIGATION	54,831.16	10,645.25	21,000.00	31,294.90	0.00	55,181.51
7221 7222	LITTLE HORN IRRG O&M LITTLE HORN IRRG CA	89,020.82 10.331.59	140,556.71 192.500.00	0.00	141,610.12 167.138.44	0.00 21,000.00	87,967.41 14,693.15
7240	BIG HORN IRRIGATION	30,446.71	10,742.59	0.00	15,935.80	0.00	25,253.50
7241	BH O&M	157,562.08	271,396.56	0.00	258,760.41	0.00	170,198.23
7242	BIG HORN IRRIGATION CA	7,168.03	478,434.18	0.00	328,207.81	0.00	157,394.40
7250	VALLEY CENTER DRAIN	50,106.47	26,736.22	0.00	24,108.00	0.00	52,734.69
7260 7270	TWO LEGGIN DRAIN MOSQUITO DISTRICT	32,147.53 382.68	6,386.49	0.00	1,442.45	0.00	37,091.57 382.68
7280	CEMETERY DIST #1	109,799.53	109,882.63	111.32	115,697.98	55.66	104,039.84
7310	CITY-COUNTY PLAN DIST	30,477.84	12,039.46	291.42	4,899.00	13.67	37,896.05
7311	VICTORY DITCH IRRIGATION	0.00	7,228.50	0.00	3,614.25	0.00	3,614.25
			-71-				
			77.15				

	SCHEDULE OF CAS	SH RECEIPTS	L FUNDS S AND DISBI ENDING JUN		S - ALL FUND	os	
Account	110	Cash balance	NDING SON	L 30, 2013			Cash balance
number	Description	7/1/2014	Receipts	Transfers in	Disbursements	Transfers Out	6/30/2015
7400	Agency - State (all)						0.00
7401 7402	MERLIN COUNTY TRP FEES	90,258.09	1,199,528.93 1,534.00	0.00	1,197,879.26 1,534.00	6,923.00	84,984.76 0.00
7440	ST TREAS DUP DL FEE	9.63	220.00	447.49	173.27	455.72	48.13
7441 7442	ST TREAS DRIVERS	409.50	12,235.00	409.26	11,119.87	715.14	1,218.75
7442	ST TREAS MC ENDORSE ST TREAS COMM VEH	0.00	75.50 805.00	0.00 2.50	57.54 736.13	2.49	15.47 48.75
7447	ST TREAS DRIVERS	6.00	194.00	0.00	181.50	0.00	18.50
7451 7458	ST TREAS JP FINES/FORT ST TREAS CT	3,563.50 1,034.55	45,320.00 13,984.08	0.00	45,748.50 14,070.78	0.00	3,135.00 947.85
7461	ST TREAS CLERK OF COURT	685.00	11,394.00	0.00	11,102.00	0.00	977.00
7462 7463	ST TREAS PETITION FOR ST TREAS COMMNCMNT OF	0.00 360.00	450.00 5,400.00	0.00	450.00 5,580.00	0.00	0.00
7464	ST TREAS	170.00	1,870.00	0.00	1,870.00	0.00	170.00
7466	ST TREAS DC	2.62	5,245.68	0.00	5,187.28	0.00	61.02
7467 7468	ST TREAS MT LAW ENFORC ST TREAS MRG LIC/MRG	845.00 52.00	11,615.41 689.00	0.00	11,664.39 702.00	0.00	796.02 39.00
7471	ST TREAS CIVIL LEGAL	245.00	641.73	0.00	828.27	0.00	58.46
7521 7527	ST TREAS UNIV MILLAGE 6 STATE EQUALIZATION 40	4,740.65 31,605.80	629,973.46 941,220.99	0.00	629,652.78 939,121.23	0.00	5,061.33 33,705.56
7551	ST TREAS LAND INFO FEE	514.50	3,771.00	0.00	4,016.25	0.00	269.25
7552	ST TREAS DEATH	0.00	87.00	0.00	39.00	0.00	48.00
7553 7620	ST TREAS DOJ ID CARDS HIGHWAY PATROL	64.00 0.00	784.00 0.00	0.00	744.00 0.00	0.00	104.00
7699	ST TREAS VICTIM WITNES	160.00	3,537.96	0.00	3,547.96	0.00	150.00
7700	District echaple (all)						0.00
7700 7771	District schools (all) PRYOR DIST 2 & 3 ELEM &	1,494,104.30	3,805,920.43	3,765,448.76	3,029,522.28	3,592,435.81	2,443,515.40
7774	SD 7H & 1 ELEM & HS GEN	1,837,793.87	4,902,614.18	2,688,410.92	6,953,413.21	333,390.00	2,142,015.76
7775 7776	LODGE GRASS SD 27&2 WYOLA DIST 29 ELEM GEN	773,897.13 860,712.10	6,731,684.59 2,001,966.41	7,066,930.21 2,500,910.77	5,585,876.58 2,220,445.85	6,433,712.81 2,299,377.82	2,552,922.54 843,765.61
7777	DECKER SD 1 ELEM GEN	309,336.28	166,975.80	48,290.54	136,315.11	23,368.27	364,919.24
7778	LAME DEER HS ELEM GEN	23,381.67	4,365.25	56,158.77	55,538.96	0.00	28,366.73
7779	SPRING CREEK SCHOOL	172,440.08	127,706.40	37.74	121,193.59	2,388.68	176,601.95
7805	General School Elementary	26,075.30	3,052,139.87	0.00	3,050,408.03	0.00	27,807.14
7810	General School H.S.	17,383.29	1,899,304.87	0.00	1,898,149.93	0.00	18,538.23
7820	Transportation H.S./Elementary	752.12	382,711.32	743.41	0.00	372,876.67	11,330.18
7830 7840	HS RETIREMENT ELEM RETIREMENT	25,746.66 36,839.89	989,635.39 2,103,836.55	723.96 1,370.46	0.00	983,924.14 2,081,662.26	32,181.87 60,384.64
			,,	,, ,		, , , , , , ,	,
7050	ACENICY CITIES AND TOWARD (II-A)						
7850 7850	AGENCY - CITIES AND TOWNS (list) CITY OF HARDIN	64,592.56	456,930.42	0.00	456,430.58	0.00	65,092.40
7856	SNOW REMOVABLE	71.86	1,922.88	0.00	1,994.74	0.00	0.00
7859 7860	DIST 1 STREET MAINT/RES TOWN OF LODGE GRASS	9,067.21	243,408.99 13,293.40	19.64	241,381.10 14,184.12	0.00	11,114.74 48.33
7862	DIST 3 STREET MAINT/COM	4,986.63	3,962.00	0.00	8,948.63	0.00	0.00
7863	#33M LIGHTING DIST.	934.15	9,243.11	0.00	9,751.18	0.00	426.08
7866 7870	#46M LIGHTING DIST. SID 120	817.75 0.00	8,331.72 67,048.08	0.00	8,344.07 56,228.51	0.00	805.40 10,819.57
7871	SID 121	802.93	34,985.41	0.00	35,788.34	0.00	0.00
7872	CURB & GUTTER IMP	2,342.27	19,258.37	0.00	19,609.71	0.00	1,990.93
7873 7874	WEED MOWING SOLID WASTE	235.20 20,743.15	4,576.05 247,877.22	0.00	4,660.59 252,584.00	0.00	150.66 16,036.37
7875	DEMOLITION/REPAIRS	600.43	6,817.39	0.00	7,417.82	0.00	0.00
7876 7877	HARDIN CITY SERVICES LIGHTING DIST. #54	0.00 9,153.58	0.00 118,024.74	100.00	100.00 120,778.02	0.00	0.00 6,401.65
7878	FORT SMITH WATER/SEWER	11,046.66	12,272.09	0.00	23,117.30	0.00	201.45
7881	HARDIN TIFD	0.00	129,789.38	6.19	122,197.84	0.00	7,597.73
7882 7883	FT SMITH WATER/SEWER HARDIN WATER & SEWER	3,599.17 98.16	47,093.24 4,925.22	0.00	48,690.94 4,938.28	0.00	2,001.47 85.10
7900 7910	AGENCY - OTHER PAYROLL	141,918.07	5,498.24	7,760,768.28	7,762,907.98	54,150.43	91,126.18
7920	REFUND REVOLVING	0.00	74,717.27	117.00	74,734.27	100.00	0.00
7930	CLAIMS FUND ENTITLEMENT LEVY	1,061,962.04	0.00	8,337,273.57	8,980,172.29	0.00	419,063.32
7950 7980	INVESTMENT INTEREST	(0.02)	115,982.98 83,040.83	0.00	0.00	115,982.98 83,040.83	0.00 (0.02)
7930	Claims fund						0.00
8000	TOTAL TRUST AND AGENCY FUNDS PERMANENT FUNDS	7,955,364.40	31,908,616.25	32,255,029.32	45,379,309.84	16,414,383.56	10,325,316.57
							0.00
							0.00
							0.00
	TOTAL PERMANENT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
	TOTALS (to be accounted for)	19,721,710.64	47,476,764.34	35,003,328.97	45,385,472.03	35,003,328.97	21,813,002.95
		**PROPERT	Y TAXES COLLEC	TED			
Fund number	Description	De-	pints	Diebr	sements	Undisbursed rec	eints 06/30/20
	Transportation H.S./Elementary	Kec	eipts	DISDUES	Serience	Ondiana sea rec	pra vorav/20
7830	Retirement H.S.						
7840	Retirement elementary ORMATION CAN BE TAKEN FROM FP-6b REPOR	T (TREASURER'S	REPORT OF CO	UNTY WIDE SCHO	OOL FUNDS.)		
					,		
			-72-		<u> </u>		

			Big	Horn County							
	GAS	B NO. 34 ENTI	TY-WIDE STA	TEMENT COM	POSITION SP	READSHEET					
E	NTITY-WIDE S	TATEMENT O	F NET POSITI	ON - BALANCE	E SHEET CON	VERSION WO	RKSHEET				
		F	ISCAL YEAR	ENDING JUNE	30, 2015						
					•						
ASSETS	FROM GOVERNMENTAL FUND B/S	Remove Current Year Deferred Inflows of Tax Revenue & other Deferred Inflows; NEW: Add Deferred Inflows & Outflows related to GASB68	Add Principal balance of long- term loans, contracts, and bonds	Add Long-term portion of compensated absences, OPEB & Net Pension Liability	Add Capital assets	Add Accumulated Depreciation on Capital Assets	Remove interfund receivables and payables (governmental funds only)	Add net position of the internal service funds applicable to governmental funds	Reclassify short- term portion of long-term liabilities	ADJUSTED AMOUNT FOR ENTITY-WIDE STATEMENTS	
101000 Cash and cash equivalents	11,487,686.38									11,487,686.38	
103000 Petty cash	0.00									0.00	
101100 Investments	0.00									0.00	
Restricted Assets:	0.00									2.22	
102200 Cash and cash equivalents 102300 Investments	0.00									0.00	
106000 Valuation of investments to fair value	0.00									0.00	
Tax/assessment receivable (net of allowance for	0.00									0.00	$\overline{}$
110000 uncollectibles)	199,255.81									199,255.81	
Accounts/other receivables - (net of allowance for											
120000 uncollectibles)	1,497,478.33									1,497,478.33	1497
131000 Due from other funds	0.00									0.00	
132000 Due from other governments 133000 Advances to other funds	212,016.56 0.00									212,016.56 0.00	
140000 Prepaid expenses	40,163.00									40,163.00	
150000 Inventories	173,401.73									173,401.73	
170000 Other debits	0.00									0.00	
180000 Capital assets (net of accumulated depreciation					60,587,008.00	(22,229,207.00)				38,357,801.00	
						, , , , ,					
Total Assets	13,610,001.81	0.00	0.00	0.00	60,587,008.00	(22,229,207.00)	0.00	0.00	0.00	51,967,802.81	
190000 Deferred Outflows of Resources including GASB 68	0.00	466,239.02								466,239.02	
190xxx Deferred Outflows of Resources	0.00	400,233.02								0.00	
Total Deferred Outflows of Resources	0.00	466,239.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	466,239.02	
	3.33	.00,200.02	7.77	0.00	0.00		3.33	0.00	3,33	.00,200.02	
LIABILITIES AND FUND BALANCES											
Liabilities:											
201000 Warrants payable	0.00									0.00	
202100 Accounts payable	224,396.88									224,396.88	
204000 Contracts/loans/notes payable 211000 Due to other funds	0.00									0.00	
211000 Due to other funds 212000 Due to other governments	0.00									0.00	
216000 Revenues collected in advance	0.00									0.00	
205200 Matured interest payable	0.00									0.00	
206100 Other accrued payables	0.00									0.00	
233000 Advances from other funds	0.00									0.00	
Noncurrent liabilities:											
Due within one year										0.00	
Due in more than one year											
227000 Not Dension Lightlife		ļ	0.00	1,828,269.52						1,828,269.52	
237000 Net Pension Liability	224 206 60	0.00		5,020,783.76	0.00	0.00	0.00	0.00	0.00	1,828,269.52 5,020,783.76	
237000 Net Pension Liability Total Liabilities	224,396.88	0.00	0.00		0.00	0.00	0.00	0.00	0.00	1,828,269.52	
	224,396.88	0.00		5,020,783.76	0.00	0.00	0.00	0.00	0.00	1,828,269.52 5,020,783.76	
Total Liabilities	·			5,020,783.76	0.00	0.00	0.00	0.00	0.00	1,828,269.52 5,020,783.76 7,073,450.16	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68	0.00	2,090,813.12		5,020,783.76	0.00	0.00	0.00	0.00	0.00	1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues	0.00 199,255.81	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28						1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position)	0.00 199,255.81	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues	0.00 199,255.81	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28						1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position)	0.00 199,255.81	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets	0.00 199,255.81	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position)	0.00 199,255.81	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for:	0.00 199,255.81 199,255.81	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for: 250100 Non-spendable	0.00 199,255.81 199,255.81 213,564.73	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for: 250100 Non-spendable	0.00 199,255.81 199,255.81 213,564.73	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for: 250100 Non-spendable 250200 Restricted	0.00 199,255.81 199,255.81 213,564.73	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31 0.00 0.00	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for: 250100 Non-spendable 250200 Restricted Unrestricted, reported in:	0.00 199,255.81 199,255.81 213,564.73 7,966,359.31	2,090,813.12 (199,255.81) 1,891,557.31	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31 0.00 0.00	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for: 250100 Non-spendable 250200 Restricted	0.00 199,255.81 199,255.81 213,564.73	2,090,813.12 (199,255.81)	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31 0.00 0.00 (3,267,946.49)	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for: 250100 Non-spendable 250200 Restricted Provided Tax Revenues Reserved (Restricted) for: 250100 Non-spendable 250200 Restricted	0.00 199,255.81 199,255.81 213,564.73 7,966,359.31	2,090,813.12 (199,255.81) 1,891,557.31	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31 0.00 0.00 (3,267,946.49)	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for: 250100 Non-spendable 250200 Restricted Unrestricted, reported in:	0.00 199,255.81 199,255.81 213,564.73 7,966,359.31	2,090,813.12 (199,255.81) 1,891,557.31	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31 0.00 0.00 (3,267,946.49)	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for: 250100 Non-spendable 250200 Restricted Unrestricted, reported in:	0.00 199,255.81 199,255.81 213,564.73 7,966,359.31	2,090,813.12 (199,255.81) 1,891,557.31	0.00	5,020,783.76 6,849,053.28	0.00	0.00				1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31 0.00 0.00 (3,267,946.49)	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for: 250100 Non-spendable 250200 Restricted Total fund balances Total liabilities, Deferred Inflows of Resources and	0.00 199,255.81 199,255.81 213,564.73 7,966,359.31 5,006,425.08	2,090,813.12 (199,255.81) 1,891,557.31 (1,425,318.29) (1,425,318.29)	0.00	5,020,783.76 6,849,053.28 0.00 (6,849,053.28)	0.00 60,587,008.00 60,587,008.00	(22,229,207.00) (22,229,207.00)	0.00	0.00	0.00	1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31 0.00 0.00 (3,267,946.49) 0.00 0.00 43,269,778.55	
Total Liabilities 220000 Deferred Inflows of Resources including GASB 68 223000 Deferred Inflows of Tax Revenues Fund balances (Net Position) Net Investment in Capital assets Reserved (Restricted) for: 250100 Non-spendable 250200 Restricted 260000 to Unrestricted, reported in: 271000 All unrestricted governmental funds Total fund balances	0.00 199,255.81 199,255.81 213,564.73 7,966,359.31	2,090,813.12 (199,255.81) 1,891,557.31 (1,425,318.29)	0.00	5,020,783.76 6,849,053.28 0.00 (6,849,053.28)	0.00	0.00	0.00	0.00	0.00	1,828,269.52 5,020,783.76 7,073,450.16 2,090,813.12 0.00 2,090,813.12 38,357,801.00 213,564.73 7,966,359.31 0.00 0.00 (3,267,946.49) 0.00 0.00	

							Di-										
					GASB	NO 34 ENTI		Horn County	MPOSITION S	DDEVUGNEE	т						
				FNTI	TY-WIDE STAT							г					
				LIVII	TT WIDE OTAL		ISCAL YEAR			OHV ENGION	WORKHOILE						
Account Number	Description REVENUES	FROM GOVERNMENTA L FUNDS	Current Year Deferred Inflow of Tax Revenue (Enter as postive on line 11 and/or 17)	Prior Year Deferred Inflow of Tax Revenue (Enter as negative on line 11 and/or 17)	Add Beginning Long-term Debt (to fund balance); NEW: Add prior period adj. for Net Pension Liability & on-behalf payment as intergovernment al revenue and pension expense by major purpose	OPEB expense	Remove long- term debt from other financing sources (enter as negative)	Remove Principal Debt Payments	Remove Capital Outlay Purchases	Add Capital Assets Beginning (to fund balance)	Record Depreciation Expense	Adjust for gain (loss) on sale of capital assets	Record Current Year Compensated Absences	Remove proceeds from sale of assets from other financing sources	Add net adjustments made to capital assets in the GFAAG (i.e. donated capital assets & other adjustments to inventory)	Add change in net position of internal service funds applicable to governmental activities	ADJUSTED AMOUNT FOR ENTITY-WIDE STATEMENT
310000/											1	1		1			
363000	Taxes/assessments	5,938,432.93	199,255.81	(238,264.65)													5,899,424.09
320000	Licenses and permits	3,820.00		1	123,373.65												3,820.00
330000 340000	Intergovernmental revenues Charges for services	6,003,683.18 2,953,026.90			123,373.65												6,127,056.83 2,953,026.90
350000	Fines and forfeitures	58,055.00															58,055.00
360000	Miscellaneous	634,228.47															634,228.47
370000	Investment and royalty earnings Gain (loss) on sale of capital assets	134,077.98									ı	3,400.00	ı	ı	0.00		134,077.98 3,400.00
	Total Revenues	15,725,324.46	199,255.81	(238,264.65)	123,373.65		0.00	0.00	0.00	0.00	0.00	3,400.00	0.00	0.00	0.00	0.00	15,813,089.27
		-, -,-		(,,	.,.							.,					.,,
	EXPENDITURES																
410000	Current: General government	2,517,697.43			(6,937.44)	47,944.00					123,969.00		3,070.14				2,685,743.13
420000	Public safety	4,815,019.74			(80,032.98)	70,753.00					403,360.00	-	10,020.56	-			5,219,120.32
430000	Public works	2,761,352.30			(4,506.27)	29,143.00					746,928.00		21,301.97				3,554,219.00
440000	Public health	677,026.03	-		(532.80)	3,223.00					172,677.00	-	11,675.64				864,068.87
450000 460000	Social and economic services Culture and recreation	722,703.65 479,562.10	-		(1,005.04) (942.56)	6,704.00 6,043.00					77,114.00 156,192.00	-	5,347.48 (5,327.90)				810,864.09 635,526.64
470000	Housing and community development	0.00			(942.50)	6,043.00					0.00	-	(5,327.90)	-			0.00
480000	Conservation of natural resources	0.00									0.00						0.00
490000	Debt Service:		_													,	
	Principal Interest	0.00						0.00									0.00
	Unallocated costs	0.00	-								0.00					i	0.00
	Capital outlay	2,758,788.03							(2,758,788.03)		3.00						0.00
500000	Internal Services	0.00															0.00
510000	Miscellaneous	736,318.95			(00 === ===	400 010 1		4.7.	(0.755.75.1	2.55	4.000.000	***	40.00				736,318.95
\vdash	Total Expenditures Excess of revenues (under)	15,468,468.23 256,856.23	0.00 199,255.81	0.00 (238,264.65)	(93,957.09) 217,330.74	163,810.00 (163,810.00)	0.00	0.00	(2,758,788.03) 2,758,788.03	0.00		0.00 3,400.00	46,087.89 (46,087.89)	0.00	0.00	0.00	14,505,861.00 1,307,228.27
	OTHER FINANCING SOURCES (USES):	250,050.25	.00,200.01	(200,204.00)	2.1,000.14	(100,010.00)	5.50	0.00	2,100,100.03	0.00	(1,000,240.00)	3,400.00	(.0,007.09)	0.00	0.30	5.50	1,001,220.27
	Bonds issued	0.00															0.00
381010/40	Discount on bonds issued	0.00															0.00
381050 381070	Inception of capital lease	0.00															0.00
381070	Notes/loans/intercap issued Sale of capital assets	0.00												0.00			0.00
383000	Transfers In	2,351,148.53												3.00	'		2,351,148.53
521000	Transfers out	(2,351,148.53)															(2,351,148.53)
384000 385000	Specail items - revenue Extraordinary items - revenue	0.00															0.00
524000	Special items - expenditure	0.00															0.00
	Extraordinary items - expenditure	0.00															0.00
	Total other financing sources (uses)	(0.00)		0.00	0.00	0.00	0.00	0.00		0.00		0.00		0.00	0.00		(0.00)
\vdash	Net change in fund balances	256,856.23	199,255.81	(238,264.65)	217,330.74	(163,810.00)	0.00	0.00	2,758,788.03	0.00	(1,680,240.00)	3,400.00	(46,087.89)	0.00	0.00	0.00	1,307,228.27
	Fund balances - July 1, 2014 as previously reported	13,214,092.13	1	238,264.65	(1,618,371.63)					37,275,835.00	0.00	1		1			49,109,820.15
	Prior period adjustments	(284,599.24)		230,204.00	(6,862,670.63)					57,275,655.00	3.00			<u> </u>			(7,147,269.87)
	Fund balances - July 1, 2014 as										1			1			
	restated	12,929,492.89	0.00	238,264.65	(8,481,042.26)		0.00	0.00	0.00	37,275,835.00	0.00	0.00	0.00	0.00	0.00	0.00	41,962,550.28
	Fund balances - June 30, 2015	13,186,349.12	199,255.81	0.00	(8,263,711.52)	(163,810.00)	0.00	0.00	2,758,788.03	37,275,835.00	(1,680,240.00)	3,400.00	(46,087.89)	0.00	0.00	0.00	43,269,778.55
																Balance Check	0.00

					Big Horr	County							
		G	SASB NO. 34	ENTITY-WIL	DE STATEM	ENT COMPO	SITION S	SPREADSHE	ET				
				REVEN	NUE ANALY	SIS WORKSI	HEET						
	FISCAL YEAR ENDING JUNE 30, 2015												
			In	tergovernmental									
Functional Activity	Taxes and Assessments	Licenses/	Operating Grants and Contributions	Capital Grants and Contributions	State and Federal Shared Revenues	Charges for Services	Fines and	Miscellaneous	Investment Earnings	Gain (Loss) on Sale of Capital Assets	Transfers In	Special/ Extra- ordinary Items	TOTAL
From OP Conversion Spreadsheet	5,899,424.09	3,820.00	Contributions	6,127,056.83	Novellaco	2,953,026.90	58,055.00		134,077.98	3,400.00	0.00	0.00	
Trom or conversion opreduction	0,000,121.00	0,020.00		0,127,000.00		2,000,020.00	00,000.00	001,220.11	104,077.00	0,100.00	0.00	0.00	10,010,000.27
PROGRAM REVENUES													
General Government				36,690.81		2,685,304.37	46,402.50						2,768,397.68
Public Safety				49,731.60		151,703.15	11,617.50						213,052.25
Public Works				23,832.83		56,026.44							79,859.27
Public Health				2,817.91		6,390.00							9,207.91
Social/Economic Services				5,315.48		49,397.66							54,713.14
Culture/Recreation				4,985.02		4,205.28	35.00						9,225.30
Housing/Community Development Conservation of Natural Resources													0.00
Interest on long-term debt													0.00
Miscellaneous													0.00
													0.00
TOTAL PROGRAM REVENUES	0.00	0.00	0.00	123,373.65	0.00	2,953,026.90	58,055.00	0.00	0.00	0.00	0.00	0.00	3,134,455.55
GENERAL REVENUES													
Property taxes	5,899,424.09												5,899,424.09
Local option taxes	3,099,424.09												
·													0.00
Licenses and permits		3,820.00											3,820.00
Unrestricted Federal/State													
shared revenues					6,003,683.18								6,003,683.18
Unrestricted grants and													
contributions													0.00
Unrestricted investment													
earnings									134,077.98				134,077.98
Miscellaneous								634,228.47	,				634,228.47
								55 T,ZZ0.47					00-1,220.71
Gain on sale of capital assets										3,400.00			3,400.00
Transfers										3,400.00	0.00		
											0.00		0.00
Special/Extraordinary items			I	1							1	0.00	0.00
TOTAL GENERAL REVENUES	5,899,424.09	3,820.00	0.00	0.00	6,003,683.18	0.00	0.00	634,228.47	134,077.98	3,400.00	0.00	0.00	12,678,633.72
TOTAL ALL DEVENUES													
TOTAL ALL REVENUES	5,899,424.09	3,820.00		6,127,056.83		2,953,026.90	58,055.00	634,228.47	134,077.98	3,400.00	0.00	0.00	15,813,089.27
			1					1		Balance check	(should equal zero)	0.00

Big Horn County GOVERNMENTAL FUNDS CAPITAL ASSETS FISCAL YEAR ENDING JUNE 30, 2015 Adjustments for ACCOUNT **BALANCE** inventory/prior **BALANCE** NUMBER ACCOUNT DESCRIPTION July 1, 2014 **DEBITS** CREDIT year depreciation June 30, 2015 181000 LAND 1.420.059.00 1.420.059.00 CONSTRUCTION IN PROGRESS 38,071.00 6,430,494.00 38,071.00 188000 6,430,494.00 182000 BUILDINGS 21,849,717.00 771,030.00 0.00 22,620,747.00 ALLOWANCE FOR DEPRECIATION 182100 (11.107.664.00) 329.964.00 (11.437.628.00) 183000 INTANGIBLES/WORKS OF ART 0.00 AMORTIZATION/ALLOW. FOR DEPRECIATION 183100 0.00 184000 IMPROVEMENTS OTHER THAN BUILDINGS 7.287.447.00 13,726,294.00 6.438.847.00 184100 ALLOWANCE FOR DEPRECIATION (786, 818.00)314,983.00 (1,101,801.00)186000 MACHINERY & EQUIPMENT 13.874.773.00 594.939.00 35.387.00 14,434,325.00 186100 ALLOWANCE FOR DEPRECIATION (8,184,679.00) 35,387.00 924,048.00 (9,073,340.00) INFRASTRUCTURE 187000 7,846,318.00 501,194.00 8,347,512.00 ALLOWANCE FOR DEPRECIATION 187100 (505,212.00) 111.226.00 (616,438.00) **TOTAL ASSETS** 37,275,835.00 9,228,068.00 8,146,102.00 0.00 38,357,801.00 DEPRECIATION EXPENSE: 410000830 GENERAL GOVERNMENT 0.00 123,969.00 123,969.00 420000830 PUBLIC SAFETY 0.00 403,360.00 403,360.00 430000830 PUBLIC WORKS 0.00 746,928.00 746,928.00 440000830 PUBLIC HEALTH 0.00 172,677.00 172,677.00 450000830 | SOCIAL/ECONOMIC SERVICES 0.00 77,114.00 77,114.00 460000830 CULTURE AND RECREATION 156,192.00 156,192.00 0.00 470000830 HOUSING/COMMUNITY DEVELOPMENT 0.00 0.00 480000830 CONSERVATION OF NATURAL RESOURCES 0.00 0.00 UNALLOCATED DEPRECIATION 0.00 0.00 TOTAL DEPRECIATION EXPENSE 0.00 1.680.240.00 0.00 0.00 1,680,240.00 INVESTMENT IN GENERAL CAPITAL ASSETS 280000 37,275,835.00 8,146,102.00 9,228,068.00 0.00 38,357,801.00 **TOTAL** 37.275.835.00 8.146.102.00 9.228.068.00 0.00 38.357.801.00 NOTE: At year end, the depreciation expense would be closed into the equity account (280000 Investment in General Capital Assets) and new purchases/acquisitions and/or sales/disposals would be recorded.

LONG-TERM DEBT (9500) STATEMENT OF CHANGES IN GOVERNMENTAL FUNDS LONG-TERM DEBT FISCAL YEAR ENDING JUNE 30, 2015

Account	Description	Balance			Balance
number	Description	July 1, 2014	Debits	Credits	June 30, 2015
	ASSETS				İ
173100	Amount available G.O.debt				0.00
173100	Amount available S.I.D.debt				0.00
					0.00
174100	Amount to be provided G.O. debt				0.00
174200	Amount to be provided S.I.D. debt				0.00
174300	Amount to be provided - other	447,219.52	5,104,271.55	5,327.90	5,546,163.17
					0.00
					İ
	*TOTAL ASSETS	447,219.52	5,104,271.55	5,327.90	5,546,163.17
		, ,,,,,,,,	, ,	, 100	. ,
L	DEBT PAYABLE				l
231100	G.O. bonds payable				0.00
					0.00
231200	DNRC bonds (loans) payable				0.00
					0.00
231400	S.I.D. bonds payable				0.00
	S.I.D. #				0.00
	S.I.D. #				0.00
<u> </u>	S.I.D. #				0.00
	1				0.00
234000	Judgement payable	_			0.00
005100	Contracts - such h	+			0.00
235100	Contracts payable	+			0.00
235200	Installment purchase contract	+			0.00
230200	motaminent purchase contract				0.00
235300	Capital lease agreement	+			0.00
					0.00
235400	Notes/Loans/Intercap				0.00
237000	Net Pension Liability	0.00		5,020,783.76	5,020,783.76
238000	OPEB Liability	1,019,786.00		163,810.00	1,183,596.00
239000	Compensated absences payable	598,585.63	5,327.90	51,415.79	644,673.52
					0.00
	TOTAL DEBT PAYABLE	1 619 271 62	E 337 00	5,236,009.55	6,849,053.28
	I I VIAL DEDI FATABLE	1,618,371.63	5,327.90	J,∠J0,UU9.55	U,049,UDJ.Z8

*Total assets must equal total debt payable.

Beginning balance should equal with the ending balance of the previous fiscal year annual report and/or audit report.

The ending debt payable balances should equal the long-term debt balances reported in the "Notes to the

Financial Statements" other than the debt of any Enterprise Funds.

Balance Check:

1 Start by checking the General Fund:

Page 15	3,775,995.14
Page 16	3,775,995.14
Page 40	3,775,995.14

2 Major funds:

	Column E	Column F	Column G	Column H	Column I	Column J	Column K	
Page 15	445,083.66	699,345.66	5,032,265.44	(0.00	0.00	0.00	0.00
Page 16	445,083.66	699,345.66	5,032,265.44	(0.00	0.00	0.00	0.00
Page 44	445,083.66	699,345.66	5,032,265.44	(0.00	0.00	0.00	0.00

3 Other Non-major Governmental funds:

Page 15 3,233,659.22 Page 16 3,233,659.22

4 Total Governmental funds:

Page 15 13,186,349.12 Page 16 13,186,349.12 If this balances your government funds are in balance and you can start on conversion; if not, compare below:

5a. Non-major Special Revenue funds:

Page 47 2,183,873.85 Page 50A 2,183,873.85

5b. Non-major Debt Service funds:

Page 51 0.00 Page 54 0.00

5c. Non-major Capital Projects funds:

Page 55 1,049,785.37 Page 57 1,049,785.37

5d. Non-major Permanent funds:

Page 60 0.00 Page 61 0.00 Once you have compared these fund types then compare the Total Government Funds again (#4). If this balances you can now start on the BS and OP Conversion.

Conversion process basics:

6a. GFAAG - Additions to capital assets = capital outlay:

GFAAG: 9,192,681.00 OP Conv: 2,758,788.03

6b. GLTDAG - Principal payments on long-term debt = principal payments:

GLTDAG: 0.00 OP Conv: 0.00

6c. GLTDAG - Compensated absences

GLTDAG 46,087.89 OP Conv. 46,087.89

7 Conversion:

BS Conv. 43,269,778.55 l68 OP Conv 43,269,778.55

8 Revenue analysis:

From OP: 15,813,089.27 After: 15,813,089.27

9 Intergovernmental Revenues:

Page 69: (6,003,683.18) Gov Rev: 6,003,683.18

Enter: 0.00

Fidic: 0.00 Total: 6,003,683.18

10 Changes in net position:

Page 14 1,307,228.27 24,104.18

Page 17 1,283,124.09 OP Conv 1,307,228.27

11 Governmental Funds:

Page 13: 43,269,778.55 B67 0.00
Page 14 43,269,778.55 H61 0.00
Page 15 43,269,778.55 M96
BS Conv 43,269,778.55 L68 0.00
OP Conv 43,269,778.55 Q57

12 Fiduciary Funds:

 Pension
 Invest.
 Private P.

 Page 21
 0.00
 0.00
 0.00

 Page 22
 0.00
 0.00
 0.00

0.00

If these pages equal - the governmental funds are complete and in balance.
Continue to fiduciary funds

13 Enterprise Funds:

	Column C	Column D	Column E	Column F	Non-major*	Total:
Page 18	0.00	0.00	0.00	0.00	0.00	0.00
Page 19	0.00	0.00	0.00	0.00	0.00	0.00

13a *If non-major does not balance:

	Column D	Column E	Column F	Column G	Total:
Page 63	0.0	0.00	0.00	0.00	0.00
Page 64	0.0	0.00	0.00	0.00	0.00

14 Cash Flow Statements:

	Column C	Column D	Column E	Column F	Non-major*	l otal:
Page 18	0.00	0.00	0.00	0.00	0.00	0.00
Page 20	0.00	0.00	0.00	0.00	0.00	0.00

14a *If non-major cash flow does not balance:

	Column D	Column E	Column F	Column G	_	Total:
Page 63	(0.00	0.00	0.00	0.00	0.00
Page 65	(0.00	0.00	0.00	0.00	0.00

15 Changes in net position:

Page 19	0.00
Page 14	0.00

16 <u>Total Enterprise Funds compared to Government-wide Statements:</u>

Page 13	0.00	
Page 14	0.00	
Page 18	0.00	
Page 19	0.00	

If these pages are equal and the cash flow pages are equal - then the enterprise funds are complete and in balance.

17 <u>Total Government-wide Statement of Net Position to GW Statement of Activities:</u>

Page 13 43,269,778.55 Page 14 43,269,778.55

18 Cash Reconciliation:

Page 70 21,813,002.95 Page 73 21,810,002.95

19 Cash as listed on GW Statements:

Governmental		(Does not include internal service funds)
Page 13	11,487,686.38	
Page 70	11,487,686.38	*If completing the cash worksheet, if not disregard
Enternrice		(Dage not include internal comice funds)
Enterprise:		(Does not include internal service funds)
Page 13	0.00	
Page 18	0.00	
Page 70	0.00	*If completing the cash worksheet, if not disregard
Total:		
Page 13:	11,487,686.38	
Page 21:	0.00	
Page 66:	0.00	
Subtotal:	11,487,686.38	-
Page 73:	21,810,002.95	*if using clearing funds (7910, 7930)
•		add back in the outstanding items to reconcile
		cash in total.
Outstandin	0.00	
items:	3.00	
	21 910 002 05	
	21,010,002.95	Total cash (with outstanding items added back in) to reconcile to cash on statements
		נט וכטטווטווב נט כמאוו טוו אנמנבווובוונא